

**PAWNEE COUNTY, KANSAS**

**FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2011**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

PAWNEE COUNTY, KANSAS

Financial Statements  
For the Year Ended December 31, 2011

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## INDEPENDENT AUDITORS' REPORT

To the County Commissioners  
Pawnee County, Kansas  
Larned, Kansas 67550

We have audited the accompanying primary government financial statements of Pawnee County, Kansas, as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of Pawnee County, Kansas' management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial (and summarized) comparative financial information has been derived from the County's December 31, 2010 financial statements and, in our report dated August 15, 2011, we expressed an unqualified opinion on the financial statements taken as a whole.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the County's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As discussed more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2011, the changes in its financial position, or where applicable, its cash flows for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Pawnee County, Kansas, as of December 31, 2011 and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

The schedules presented as additional information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The additional schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

VONFELDT, BAUER & VONFELDT, CHTD.  
Certified Public Accountants

November 28, 2012

PAWNEE COUNTY, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

| Funds   | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Cancelled<br>Encumbrances |
|---|---|---|
| Governmental Type Funds:  |   |   |
| General Fund  | \$ 585,235.32                             | \$ 6,405.37                             |
| Special Revenue Funds:  |   |   |
| Road & Bridge/Noxious Weed Fund                                     | 41,292.65                                 | 15.43                                   |
| Extension Council Fund  | 4,144.01                                  | 0.00                                    |
| Airport Fund  | 1,301.73                                  | 0.00                                    |
| Library Fund  | 830.67                                    | 0.00                                    |
| Historical Collections Fund   | 11,844.19                                 | 0.00                                    |
| Services to the Elderly Fund  | 423.51                                    | 0.00                                    |
| Employee Benefit Fund   | 226,293.79                                | 0.00                                    |
| County Health Fund  | 120,829.83                                | 0.00                                    |
| Health Sales Tax (1%) Fund  | 126,223.98                                | 0.00                                    |
| Special Alcohol & Drug Fund   | 8,304.96                                  | 0.00                                    |
| District Coroner Fund   | 920.81                                    | 0.00                                    |
| Law Enforcement Forfeiture Fund                                     | 39,886.46                                 | 0.00                                    |
| 911 Fund  | 29,912.11                                 | 0.00                                    |
| Auto Administration Fund  | 0.00                                      | 0.00                                    |
| Prosecuting Attorney Training Fund                                  | 8,451.17                                  | 0.00                                    |
| Community Corrections/Juvenile Services Fund                        | 115,019.51                                | 0.00                                    |
| Mitigation Grant Fund   | 0.00                                      | 0.00                                    |
| Citi Corps Grant Fund   | 0.00                                      | 0.00                                    |
| Equipment Reserve Fund  | 193,157.80                                | 0.00                                    |
| Courthouse Special Fund   | 231,333.32                                | 0.00                                    |
| Capital Improvement Fund  | 152,412.89                                | 0.00                                    |
| Register of Deeds Technology Fund                                   | 25,911.99                                 | 0.00                                    |
| Special Stray Fund  | 390.51                                    | 0.00                                    |
| Special Prosecuting Trust Fund                                      | 55.00                                     | 0.00                                    |
| Micro Loans Fund  | 13,436.55                                 | 0.00                                    |
| Citizens Review Board Grant Fund                                    | 3,409.75                                  | 0.00                                    |
| Special Law Enforcement Trust Fund                                  | 72.00                                     | 0.00                                    |
| Miscellaneous Grants Fund   | 0.00                                      | 0.00                                    |
| Total Primary Government (Excluding Agency Funds - Memorandum Only) | <u>\$ 1,941,094.51</u>                    | <u>\$ 6,420.80</u>                      |

The notes to the financial statements are an integral part of this statement.

| <u>Cash<br/>Receipts</u> | <u>Expenditures</u>    | <u>Ending<br/>Unencumbered<br/>Cash Balance</u> | <u>Encumbrances<br/>and Accounts<br/>Payable</u> | <u>Ending<br/>Cash Balance</u> |
|--------------------------|------------------------|---|--|--------------------------------|
| \$ 3,342,513.40          | \$ 3,329,352.93        | \$ 604,801.16                                   | \$ 129,161.72                                    | \$ 733,962.88                  |
| 2,152,582.31             | 2,104,941.66           | 88,948.73                                       | 52,333.11  | 141,281.84                     |
| 111,158.67               | 107,500.00             | 7,802.68  | 0.00   | 7,802.68                       |
| 30,151.43                | 29,323.00              | 2,130.16  | 0.00   | 2,130.16                       |
| 42,340.00                | 40,350.00              | 2,820.67  | 0.00   | 2,820.67                       |
| 62,344.88                | 61,555.07              | 12,634.00                                       | 45.28  | 12,679.28                      |
| 20,186.92                | 18,600.00              | 2,010.43  | 0.00   | 2,010.43                       |
| 843,771.43               | 904,048.95             | 166,016.27                                      | 3,071.00   | 169,087.27                     |
| 591,214.74               | 427,661.27             | 284,383.30                                      | 313.50   | 284,696.80                     |
| 1,421,813.03             | 672,462.77             | 875,574.24                                      | 0.00   | 875,574.24                     |
| 5,564.08                 | 6,000.00               | 7,869.04  | 0.00   | 7,869.04                       |
| 2,567.80                 | 2,465.00               | 1,023.61  | 0.00   | 1,023.61                       |
| 19,695.20                | 20,934.39              | 38,647.27                                       | 0.00   | 38,647.27                      |
| 10,408.36                | 13,427.75              | 26,892.72                                       | 0.00   | 26,892.72                      |
| 58,617.85                | 58,617.85              | 0.00  | 0.00   | 0.00                           |
| 1,548.00                 | 1,837.76               | 8,161.41  | 0.00   | 8,161.41                       |
| 393,828.80               | 417,679.23             | 91,169.08                                       | 324.97   | 91,494.05                      |
| 0.00                     | 0.00                   | 0.00  | 0.00   | 0.00                           |
| 0.00                     | 0.00                   | 0.00  | 0.00   | 0.00                           |
| 14,000.00                | 119,558.93             | 87,598.87                                       | 12,129.75  | 99,728.62                      |
| 544.77                   | 0.00                   | 231,878.09                                      | 0.00   | 231,878.09                     |
| 0.00                     | 116,000.00             | 36,412.89                                       | 116,000.00                                       | 152,412.89                     |
| 748.51                   | 200.00                 | 26,460.50                                       | 0.00   | 26,460.50                      |
| 0.00                     | 390.51                 | 0.00  | 0.00   | 0.00                           |
| 0.00                     | 0.00                   | 55.00   | 0.00   | 55.00                          |
| 2,400.00                 | 0.00                   | 15,836.55                                       | 0.00   | 15,836.55                      |
| 3,375.00                 | 3,747.29               | 3,037.46  | 51.00  | 3,088.46                       |
| 0.00                     | 0.00                   | 72.00   | 0.00   | 72.00                          |
| <u>15,188.00</u>         | <u>0.00</u>            | <u>15,188.00</u>                                | <u>0.00</u>                                      | <u>15,188.00</u>               |
| <u>\$ 9,146,563.18</u>   | <u>\$ 8,456,654.36</u> | <u>\$ 2,637,424.13</u>                          | <u>\$ 313,430.33</u>                             | <u>\$ 2,950,854.46</u>         |

PAWNEE COUNTY, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended December 31, 2011

|   |                        |
|---|------------------------|
| Cash Balances to be Accounted For   | <u>\$ 2,950,854.46</u> |
| Composition of Cash Balance:  |                        |
| Cash on Hand:   |                        |
| County Treasurer  | \$ 1,807.21            |
| Health Petty Cash   | 200.00                 |
| Noxious Weed Petty Cash   | 100.00                 |
| Petty Cash:   |                        |
| County Clerk - First State Bank, Larned, KS (Reconciled)                    | 500.00                 |
| Health - First State Bank, Larned, KS (Reconciled)                          | 300.00                 |
| Noxious Weed - First State Bank, Larned, KS (Reconciled)                    | 1,000.00               |
| Cash in Banks:  |                        |
| County Treasurer:   |                        |
| First State Bank, Larned, KS (Reconciled)                                   | 232,668.73             |
| Farmers Bank & Trust, Larned, KS (Reconciled)                               | 642,254.79             |
| Bank of the West, Larned, KS (Reconciled)                                   | 949,827.08             |
| First State Bank, Larned, KS (Reconciled)                                   | 2,817,225.49           |
| Bank of the West, Larned, KS (Reconciled)                                   | 4,958,427.87           |
| Court Trustee - First State Bank, Larned, KS (Reconciled)                   | 39,501.13              |
| Clerk of the District Court - Farmers Bank & Trust, Larned, KS (Reconciled) | 1,568,698.52           |
| Clerk of the District Court - First State Bank, Larned, KS (Reconciled)     | 1,315.00               |
| Law Library - First State Bank, Larned, KS (Reconciled)                     | 11,337.63              |
| Law Library - First State Bank, Larned, KS (Reconciled)                     | 3,806.23               |
| Certificates of Deposit:  |                        |
| County Treasurer:   |                        |
| First State Bank, Larned, KS  | 200,000.00             |
| Farmers Bank & Trust, Larned, KS  | 200,000.00             |
| Court Trustee - First State Bank, Larned, KS                                | 50,000.00              |
| Law Library - First State Bank, Larned, KS                                  | <u>7,965.22</u>        |
| Total Cash  | 11,686,934.90          |
| Agency Funds per Statement 4  | <u>(8,736,080.44)</u>  |
| Total Primary Government (Excluding Agency Funds - Memorandum Only)         | <u>\$ 2,950,854.46</u> |

The notes to the financial statements are an integral part of this statement.



PAWNEE COUNTY, KANSAS  
Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
For the Year Ended December 31, 2011

| Funds  | Certified<br>Budget | Adjustment for<br>Qualifying<br>Budget Credits |
|--|---------------------|--|
| Governmental Type Funds:                     |                     |  |
| General Fund                                 | \$ 3,737,379.00     | \$ 0.00  |
| Special Revenue Funds:                       |                     |  |
| Road & Bridge/Noxious Weed Fund              | 2,121,500.00        | 0.00   |
| Extension Council Fund                       | 107,500.00          | 0.00   |
| Airport Fund                                 | 29,323.00           | 0.00   |
| Library Fund                                 | 40,350.00           | 0.00   |
| Historical Collections Fund                  | 70,000.00           | 0.00   |
| Services to the Elderly Fund                 | 19,100.00           | 0.00   |
| Employee Benefit Fund                        | 1,006,500.00        | 0.00   |
| County Health Fund                           | 471,867.00          | 0.00   |
| Health Sales Tax (1%) Fund                   | 994,000.00          | 0.00   |
| Special Alcohol & Drug Fund                  | 10,000.00           | 0.00   |
| District Coroner Fund                        | 3,072.00            | 0.00   |
| Law Enforcement Forfeiture Fund              | 78,000.00           | 0.00   |
| 911 Fund                                     | 42,000.00           | 0.00   |
| Auto Administration Fund                     | 71,000.00           | 0.00   |
| Community Corrections/Juvenile Services Fund | 582,695.00          | 0.00   |

The notes to the financial statements are an integral part of this statement.

| <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year</u> | <u>Variance -<br/>Over<br/>(Under)</u> |
|--|--|--|
| \$ 3,737,379.00                            | \$ 3,329,352.93  | \$ (408,026.07)                        |
| 2,121,500.00                               | 2,104,941.66   | (16,558.34)                            |
| 107,500.00                                 | 107,500.00   | 0.00                                   |
| 29,323.00                                  | 29,323.00  | 0.00                                   |
| 40,350.00                                  | 40,350.00  | 0.00                                   |
| 70,000.00                                  | 61,555.07  | (8,444.93)                             |
| 19,100.00                                  | 18,600.00  | (500.00)                               |
| 1,006,500.00                               | 904,048.95   | (102,451.05)                           |
| 471,867.00                                 | 427,661.27   | (44,205.73)                            |
| 994,000.00                                 | 672,462.77   | (321,537.23)                           |
| 10,000.00                                  | 6,000.00   | (4,000.00)                             |
| 3,072.00                                   | 2,465.00   | (607.00)                               |
| 78,000.00                                  | 20,934.39  | (57,065.61)                            |
| 42,000.00                                  | 13,427.75  | (28,572.25)                            |
| 71,000.00                                  | 58,617.85  | (12,382.15)                            |
| 582,695.00                                 | 417,679.23   | (165,015.77)                           |

PAWNEE COUNTY, KANSAS  
GENERAL FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year         |                        |                          |
|------------------------------------|----------------------|----------------------|------------------------|--------------------------|
|                                    |                      | Actual               | Budget                 | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                      |                        |                          |
| Taxes and Shared Revenue           | \$ 2,603,312.25      | \$ 2,637,172.18      | \$ 2,610,330.00        | \$ 26,842.18             |
| Licenses, Permits, and Fees        | 402,611.07           | 386,716.98           | 358,547.00             | 28,169.98                |
| Fines, Forfeitures and Penalties   | 29,033.72            | 43,083.02            | 35,000.00              | 8,083.02                 |
| Uses of Money and Property         | 33,619.41            | 31,309.63            | 65,000.00              | (33,690.37)              |
| Reimbursements and Miscellaneous   | 155,879.16           | 194,639.04           | 344,623.00             | (149,983.96)             |
| Operating Transfers                | 50,551.44            | 49,592.55            | 61,000.00              | (11,407.45)              |
| Total Cash Receipts                | <u>3,275,007.05</u>  | <u>3,342,513.40</u>  | <u>\$ 3,474,500.00</u> | <u>\$ (131,986.60)</u>   |
| Expenditures                       |                      |                      |                        |                          |
| County Commissioners               | 49,977.82            | 52,217.72            | 48,700.00              | 3,517.72                 |
| County Clerk                       | 153,371.71           | 162,862.45           | 169,461.00             | (6,598.55)               |
| County Treasurer                   | 135,609.99           | 160,330.05           | 154,600.00             | 5,730.05                 |
| County Attorney                    | 195,247.36           | 203,925.63           | 198,500.00             | 5,425.63                 |
| Register of Deeds                  | 75,243.33            | 79,314.63            | 83,166.00              | (3,851.37)               |
| County Appraiser                   | 128,984.37           | 130,085.22           | 135,302.00             | (5,216.78)               |
| Sheriff                            | 835,871.71           | 950,730.69           | 907,415.00             | 43,315.69                |
| Custodian                          | 47,844.33            | 46,644.93            | 51,200.00              | (4,555.07)               |
| District Court                     | 220,313.56           | 211,582.57           | 224,094.00             | (12,511.43)              |
| Courthouse (General Expense)       | 110,209.84           | 114,179.68           | 116,000.00             | (1,820.32)               |
| County Health                      | 373,627.51           | 366,964.60           | 375,324.00             | (8,359.40)               |
| Emergency Preparedness/Zoning      | 54,018.89            | 56,136.29            | 58,394.00              | (2,257.71)               |
| Camp Pawnee                        | 7,293.25             | 10,836.85            | 9,500.00               | 1,336.85                 |
| Election                           | 65,333.63            | 31,381.20            | 39,600.00              | (8,218.80)               |
| Solid Waste                        | 272,522.97           | 263,783.55           | 296,600.00             | (32,816.45)              |
| County Fair Building               | 11,642.85            | 7,800.33             | 10,600.00              | (2,799.67)               |
| Public Transportation Buses        | 8,063.53             | 5,882.91             | 7,000.00               | (1,117.09)               |
| Citizen Review Board               | 0.00                 | 0.00                 | 7,500.00               | (7,500.00)               |
| Non-Departmental                   | 209,363.27           | 247,373.41           | 319,000.00             | (71,626.59)              |
| Appropriations                     | 205,787.56           | 227,320.22           | 325,423.00             | (98,102.78)              |
| Operating Transfers                | 0.00                 | 0.00                 | 200,000.00             | (200,000.00)             |
| Total Expenditures                 | <u>3,160,327.48</u>  | <u>3,329,352.93</u>  | <u>\$ 3,737,379.00</u> | <u>\$ (408,026.07)</u>   |
| Receipts Over (Under) Expenditures | 114,679.57           | 13,160.47            |                        |                          |
| Unencumbered Cash, Beginning       | 470,545.75           | 585,235.32           |                        |                          |
| Prior Year Cancelled Encumbrances  | 10.00                | 6,405.37             |                        |                          |
| Unencumbered Cash, Ending          | <u>\$ 585,235.32</u> | <u>\$ 604,801.16</u> |                        |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
ROAD & BRIDGE/NOXIOUS WEED FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                      | Prior Year<br>Actual | Current Year        |                        | Variance<br>Over (Under) |
|--------------------------------------|----------------------|---------------------|------------------------|--------------------------|
|                                      |                      | Actual              | Budget                 |                          |
| Cash Receipts                        |                      |                     |                        |                          |
| Taxes and Shared Revenue:            |                      |                     |                        |                          |
| Ad Valorem Property Tax              | \$ 1,324,611.05      | \$ 1,416,089.94     | \$ 1,412,176.00        | \$ 3,913.94              |
| Delinquent Tax                       | 15,434.60            | 33,001.03           | 18,000.00              | 15,001.03                |
| Motor Vehicle/16-20M Tax             | 146,445.22           | 148,364.50          | 160,527.00             | (12,162.50)              |
| Recreational Vehicle Tax             | 2,349.61             | 2,132.25            | 2,253.00               | (120.75)                 |
| Intergovernmental Receipts           | 329,079.15           | 315,241.97          | 301,730.00             | 13,511.97                |
| Charges for Services                 | 182,061.00           | 234,216.51          | 168,000.00             | 66,216.51                |
| State of Kansas Highway Equalization | 16,140.98            | 295.21              | 17,614.00              | (17,318.79)              |
| FEMA Reimbursements                  | 9,519.72             | 3,240.90            | 0.00                   | 3,240.90                 |
| Reimbursed Expense                   | 0.00                 | 0.00                | 15,000.00              | (15,000.00)              |
| Total Cash Receipts                  | <u>2,025,641.33</u>  | <u>2,152,582.31</u> | <u>\$ 2,095,300.00</u> | <u>\$ 57,282.31</u>      |
| Expenditures                         |                      |                     |                        |                          |
| Maintenance:                         |                      |                     |                        |                          |
| Personal Services                    | 509,341.98           | 560,356.58          | 550,000.00             | 10,356.58                |
| Contractual Services                 | 181,408.86           | 145,114.84          | 390,000.00             | (244,885.16)             |
| Commodities                          | 1,075,913.01         | 1,098,745.19        | 877,500.00             | 221,245.19               |
| Capital Outlay                       | 0.00                 | 14,000.00           | 0.00                   | 14,000.00                |
| Bridge:                              |                      |                     |                        |                          |
| Bridge Replacement                   | 56,714.84            | 40,676.25           | 0.00                   | 40,676.25                |
| Noxious Weed:                        |                      |                     |                        |                          |
| Contractual Services                 | 9,151.76             | 18,549.69           | 12,000.00              | 6,549.69                 |
| Commodities                          | 19,001.13            | 6,712.20            | 5,000.00               | 1,712.20                 |
| Chemical                             | 46,793.35            | 84,477.64           | 100,000.00             | (15,522.36)              |
| Special Non Noxious                  | 0.00                 | 0.00                | 8,000.00               | (8,000.00)               |
| Lease Purchase Contracts             | <u>135,885.30</u>    | <u>136,309.27</u>   | <u>179,000.00</u>      | <u>(42,690.73)</u>       |
| Total Expenditures                   | <u>2,034,210.23</u>  | <u>2,104,941.66</u> | <u>\$ 2,121,500.00</u> | <u>\$ (16,558.34)</u>    |
| Receipts Over (Under) Expenditures   | (8,568.90)           | 47,640.65           |                        |                          |
| Unencumbered Cash, Beginning         | 49,861.55            | 41,292.65           |                        |                          |
| Prior Year Cancelled Encumbrances    | <u>0.00</u>          | <u>15.43</u>        |                        |                          |
| Unencumbered Cash, Ending            | <u>\$ 41,292.65</u>  | <u>\$ 88,948.73</u> |                        |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
EXTENSION COUNCIL FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year       |                      |                          |
|------------------------------------|----------------------|--------------------|----------------------|--------------------------|
|                                    |                      | Actual             | Budget               | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                    |                      |                          |
| Taxes and Shared Revenue:          |                      |                    |                      |                          |
| Ad Valorem Property Tax            | \$ 93,296.97         | \$ 98,490.76       | \$ 98,272.00         | \$ 218.76                |
| Delinquent Tax                     | 1,148.54             | 2,325.75           | 1,000.00             | 1,325.75                 |
| Motor Vehicle/16-20M Tax           | 9,990.42             | 10,194.50          | 11,294.00            | (1,099.50)               |
| Recreational Vehicle Tax           | <u>157.26</u>        | <u>147.66</u>      | <u>159.00</u>        | <u>(11.34)</u>           |
| Total Cash Receipts                | <u>104,593.19</u>    | <u>111,158.67</u>  | <u>\$ 110,725.00</u> | <u>\$ 433.67</u>         |
| Expenditures                       |                      |                    |                      |                          |
| Appropriation                      | <u>102,125.00</u>    | <u>107,500.00</u>  | <u>107,500.00</u>    | <u>0.00</u>              |
| Total Expenditures                 | <u>102,125.00</u>    | <u>107,500.00</u>  | <u>\$ 107,500.00</u> | <u>\$ 0.00</u>           |
| Receipts Over (Under) Expenditures | 2,468.19             | 3,658.67           |                      |                          |
| Unencumbered Cash, Beginning       | <u>1,675.82</u>      | <u>4,144.01</u>    |                      |                          |
| Unencumbered Cash, Ending          | <u>\$ 4,144.01</u>   | <u>\$ 7,802.68</u> |                      |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
AIRPORT FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    |                      | Current Year       |                     |                          |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
|                                    | Prior Year<br>Actual | Actual             | Budget              | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                    |                     |                          |
| Taxes and Shared Revenue:          |                      |                    |                     |                          |
| Ad Valorem Property Tax            | \$ 14,096.68         | \$ 28,246.59       | \$ 28,270.00        | \$ (23.41)               |
| Delinquent Tax                     | 170.02               | 396.66             | 200.00              | 196.66                   |
| Motor Vehicle/16-20M Tax           | 1,216.05             | 1,486.35           | 1,709.00            | (222.65)                 |
| Recreational Vehicle Tax           | <u>19.68</u>         | <u>21.83</u>       | <u>24.00</u>        | <u>(2.17)</u>            |
| Total Cash Receipts                | <u>15,502.43</u>     | <u>30,151.43</u>   | <u>\$ 30,203.00</u> | <u>\$ (51.57)</u>        |
| Expenditures                       |                      |                    |                     |                          |
| Contractual Services               | <u>29,526.00</u>     | <u>29,323.00</u>   | <u>29,323.00</u>    | <u>0.00</u>              |
| Total Expenditures                 | <u>29,526.00</u>     | <u>29,323.00</u>   | <u>\$ 29,323.00</u> | <u>\$ 0.00</u>           |
| Receipts Over (Under) Expenditures | (14,023.57)          | 828.43             |                     |                          |
| Unencumbered Cash, Beginning       | <u>15,325.30</u>     | <u>1,301.73</u>    |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 1,301.73</u>   | <u>\$ 2,130.16</u> |                     |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
LIBRARY FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year       |                     |                          |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
|                                    |                      | Actual             | Budget              | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                    |                     |                          |
| Taxes and Shared Revenue:          |                      |                    |                     |                          |
| Ad Valorem Property Tax            | \$ 33,383.09         | \$ 39,384.91       | \$ 38,362.00        | \$ 1,022.91              |
| Delinquent Tax                     | 324.36               | 590.58             | 500.00              | 90.58                    |
| Motor Vehicle/16-20M Tax           | 2,473.72             | 2,322.28           | 2,658.00            | (335.72)                 |
| Recreational Vehicle Tax           | <u>47.02</u>         | <u>42.23</u>       | <u>36.00</u>        | <u>6.23</u>              |
| Total Cash Receipts                | <u>36,228.19</u>     | <u>42,340.00</u>   | <u>\$ 41,556.00</u> | <u>\$ 784.00</u>         |
| Expenditures                       |                      |                    |                     |                          |
| Appropriation                      | <u>38,327.00</u>     | <u>40,350.00</u>   | <u>40,350.00</u>    | <u>0.00</u>              |
| Total Expenditures                 | <u>38,327.00</u>     | <u>40,350.00</u>   | <u>\$ 40,350.00</u> | <u>\$ 0.00</u>           |
| Receipts Over (Under) Expenditures | (2,098.81)           | 1,990.00           |                     |                          |
| Unencumbered Cash, Beginning       | <u>2,929.48</u>      | <u>830.67</u>      |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 830.67</u>     | <u>\$ 2,820.67</u> |                     |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
HISTORICAL COLLECTIONS FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year        |                     |                          |
|------------------------------------|----------------------|---------------------|---------------------|--------------------------|
|                                    |                      | Actual              | Budget              | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                     |                     |                          |
| Taxes and Shared Revenue:          |                      |                     |                     |                          |
| Ad Valorem Property Tax            | \$ 46,266.05         | \$ 55,940.28        | \$ 55,837.00        | \$ 103.28                |
| Delinquent Tax                     | 557.31               | 1,149.73            | 600.00              | 549.73                   |
| Motor Vehicle/16-20M Tax           | 5,598.89             | 5,180.49            | 5,585.00            | (404.51)                 |
| Recreational Vehicle Tax           | 87.07                | 74.38               | 78.00               | (3.62)                   |
| Total Cash Receipts                | <u>52,509.32</u>     | <u>62,344.88</u>    | <u>\$ 62,100.00</u> | <u>\$ 244.88</u>         |
| Expenditures                       |                      |                     |                     |                          |
| Personal Services                  | 2,116.25             | 6,011.13            | 0.00                | 6,011.13                 |
| Commodities                        | 951.82               | 543.94              | 15,000.00           | (14,456.06)              |
| IML Grant                          | 25,000.00            | 25,000.00           | 25,000.00           | 0.00                     |
| Appropriation                      | <u>30,000.00</u>     | <u>30,000.00</u>    | <u>30,000.00</u>    | <u>0.00</u>              |
| Total Expenditures                 | <u>58,068.07</u>     | <u>61,555.07</u>    | <u>\$ 70,000.00</u> | <u>\$ (8,444.93)</u>     |
| Receipts Over (Under) Expenditures | (5,558.75)           | 789.81              |                     |                          |
| Unencumbered Cash, Beginning       | <u>17,402.94</u>     | <u>11,844.19</u>    |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 11,844.19</u>  | <u>\$ 12,634.00</u> |                     |                          |

The notes to the financial statements are an integral part of this statement.



PAWNEE COUNTY, KANSAS  
SERVICES TO THE ELDERLY FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year       |                     |                          |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
|                                    |                      | Actual             | Budget              | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                    |                     |                          |
| Taxes and Shared Revenue:          |                      |                    |                     |                          |
| Ad Valorem Property Tax            | \$ 5,887.20          | \$ 18,798.16       | \$ 18,706.00        | \$ 92.16                 |
| Delinquent Tax                     | 182.39               | 315.66             | 250.00              | 65.66                    |
| Motor Vehicle/16-20M Tax           | 1,799.96             | 1,059.78           | 707.00              | 352.78                   |
| Recreational Vehicle Tax           | 30.01                | 13.32              | 10.00               | 3.32                     |
| Intergovernmental Receipts         | 101.50               | 0.00               | 0.00                | 0.00                     |
| Total Cash Receipts                | <u>8,001.06</u>      | <u>20,186.92</u>   | <u>\$ 19,673.00</u> | <u>\$ 513.92</u>         |
| Expenditures                       |                      |                    |                     |                          |
| Contractual Services               | 1,400.00             | 1,400.00           | 1,400.00            | 0.00                     |
| Appropriation                      | <u>16,815.00</u>     | <u>17,200.00</u>   | <u>17,700.00</u>    | <u>(500.00)</u>          |
| Total Expenditures                 | <u>18,215.00</u>     | <u>18,600.00</u>   | <u>\$ 19,100.00</u> | <u>\$ (500.00)</u>       |
| Receipts Over (Under) Expenditures | (10,213.94)          | 1,586.92           |                     |                          |
| Unencumbered Cash, Beginning       | <u>10,637.45</u>     | <u>423.51</u>      |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 423.51</u>     | <u>\$ 2,010.43</u> |                     |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
EMPLOYEE BENEFIT FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    |                      | Current Year         |                        |                          |
|------------------------------------|----------------------|----------------------|------------------------|--------------------------|
|                                    | Prior Year<br>Actual | Actual               | Budget                 | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                      |                        |                          |
| Taxes and Shared Revenue:          |                      |                      |                        |                          |
| Ad Valorem Property Tax            | \$ 671,983.21        | \$ 721,912.09        | \$ 720,872.00          | \$ 1,040.09              |
| Delinquent Tax                     | 7,487.71             | 16,099.42            | 9,500.00               | 6,599.42                 |
| Motor Vehicle/16-20M Tax           | 64,989.32            | 72,483.10            | 81,527.00              | (9,043.90)               |
| Recreational Vehicle Tax           | 1,042.23             | 1,055.18             | 1,144.00               | (88.82)                  |
| Reimbursements & Miscellaneous     | <u>46,656.30</u>     | <u>32,221.64</u>     | <u>23,652.00</u>       | <u>8,569.64</u>          |
| Total Cash Receipts                | <u>792,158.77</u>    | <u>843,771.43</u>    | <u>\$ 836,695.00</u>   | <u>\$ 7,076.43</u>       |
| Expenditures                       |                      |                      |                        |                          |
| Social Security                    | 169,049.83           | 172,767.45           | 186,000.00             | (13,232.55)              |
| KPERS Retirement                   | 151,140.40           | 167,396.02           | 160,000.00             | 7,396.02                 |
| Health Insurance                   | 465,276.91           | 503,927.08           | 575,000.00             | (71,072.92)              |
| Workers Compensation               | 64,296.00            | 54,945.00            | 70,000.00              | (15,055.00)              |
| Unemployment Insurance             | 9,496.14             | 4,563.40             | 15,000.00              | (10,436.60)              |
| Administration                     | <u>450.00</u>        | <u>450.00</u>        | <u>500.00</u>          | <u>(50.00)</u>           |
| Total Expenditures                 | <u>859,709.28</u>    | <u>904,048.95</u>    | <u>\$ 1,006,500.00</u> | <u>\$ (102,451.05)</u>   |
| Receipts Over (Under) Expenditures | (67,550.51)          | (60,277.52)          |                        |                          |
| Unencumbered Cash, Beginning       | <u>293,844.30</u>    | <u>226,293.79</u>    |                        |                          |
| Unencumbered Cash, Ending          | <u>\$ 226,293.79</u> | <u>\$ 166,016.27</u> |                        |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
COUNTY HEALTH FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year         |                      |                          |
|------------------------------------|----------------------|----------------------|----------------------|--------------------------|
|                                    |                      | Actual               | Budget               | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                      |                      |                          |
| Taxes and Shared Revenue:          |                      |                      |                      |                          |
| Ad Valorem Property Tax            | \$ 339,071.92        | \$ 293,681.67        | \$ 304,819.00        | \$ (11,137.33)           |
| Delinquent Tax                     | 642.91               | 4,551.38             | 5,000.00             | (448.62)                 |
| Motor Vehicle/16-20M Tax           | 0.00                 | 26,864.36            | 41,466.00            | (14,601.64)              |
| Recreational Vehicle Tax           | 0.00                 | 439.93               | 582.00               | (142.07)                 |
| Reimbursements                     | 0.00                 | 265,677.40           | 0.00                 | 265,677.40               |
| Total Cash Receipts                | <u>339,714.83</u>    | <u>591,214.74</u>    | <u>\$ 351,867.00</u> | <u>\$ 239,347.74</u>     |
| Expenditures                       |                      |                      |                      |                          |
| Personal Services                  | 0.00                 | 0.00                 | 100,000.00           | (100,000.00)             |
| Contractual Services               | 217,258.50           | 423,807.77           | 100,000.00           | 323,807.77               |
| Commodities                        | 1,626.50             | 3,853.50             | 100,000.00           | (96,146.50)              |
| Capital Outlay                     | 0.00                 | 0.00                 | 171,867.00           | (171,867.00)             |
| Total Expenditures                 | <u>218,885.00</u>    | <u>427,661.27</u>    | <u>\$ 471,867.00</u> | <u>\$ (44,205.73)</u>    |
| Receipts Over (Under) Expenditures | 120,829.83           | 163,553.47           |                      |                          |
| Unencumbered Cash, Beginning       | <u>0.00</u>          | <u>120,829.83</u>    |                      |                          |
| Unencumbered Cash, Ending          | <u>\$ 120,829.83</u> | <u>\$ 284,383.30</u> |                      |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
HEALTH SALES TAX (1%) FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year         |                      |                          |
|------------------------------------|----------------------|----------------------|----------------------|--------------------------|
|                                    |                      | Actual               | Budget               | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                      |                      |                          |
| Sales Tax Receipts                 | \$ 554,074.96        | \$ 761,150.78        | \$ 684,000.00        | \$ 77,150.78             |
| Reimbursements & Miscellaneous     | <u>0.00</u>          | <u>660,662.25</u>    | <u>0.00</u>          | <u>660,662.25</u>        |
| Total Cash Receipts                | <u>554,074.96</u>    | <u>1,421,813.03</u>  | <u>\$ 684,000.00</u> | <u>\$ 737,813.03</u>     |
| Expenditures                       |                      |                      |                      |                          |
| Contractual Services               | 335,370.98           | 672,462.77           | 994,000.00           | (321,537.23)             |
| Capital Outlay                     | <u>92,480.00</u>     | <u>0.00</u>          | <u>0.00</u>          | <u>0.00</u>              |
| Total Expenditures                 | <u>427,850.98</u>    | <u>672,462.77</u>    | <u>\$ 994,000.00</u> | <u>\$ (321,537.23)</u>   |
| Receipts Over (Under) Expenditures | 126,223.98           | 749,350.26           |                      |                          |
| Unencumbered Cash, Beginning       | <u>0.00</u>          | <u>126,223.98</u>    |                      |                          |
| Unencumbered Cash, Ending          | <u>\$ 126,223.98</u> | <u>\$ 875,574.24</u> |                      |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
SPECIAL ALCOHOL & DRUG FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year       |                     | Variance<br>Over (Under) |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
|                                    |                      | Actual             | Budget              |                          |
| Cash Receipts                      |                      |                    |                     |                          |
| Taxes and Shared Revenue:          |                      |                    |                     |                          |
| Intergovernmental Receipts         | \$ 5,471.99          | \$ 5,564.08        | \$ 6,234.00         | \$ (669.92)              |
| Total Cash Receipts                | <u>5,471.99</u>      | <u>5,564.08</u>    | <u>\$ 6,234.00</u>  | <u>\$ (669.92)</u>       |
| Expenditures                       |                      |                    |                     |                          |
| Appropriation                      | <u>3,875.00</u>      | <u>6,000.00</u>    | <u>10,000.00</u>    | <u>(4,000.00)</u>        |
| Total Expenditures                 | <u>3,875.00</u>      | <u>6,000.00</u>    | <u>\$ 10,000.00</u> | <u>\$ (4,000.00)</u>     |
| Receipts Over (Under) Expenditures | 1,596.99             | (435.92)           |                     |                          |
| Unencumbered Cash, Beginning       | <u>6,707.97</u>      | <u>8,304.96</u>    |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 8,304.96</u>   | <u>\$ 7,869.04</u> |                     |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
DISTRICT CORONER FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year       |                    |                          |
|------------------------------------|----------------------|--------------------|--------------------|--------------------------|
|                                    |                      | Actual             | Budget             | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                    |                    |                          |
| Reimb. Expenses - Out of County    | \$ 1,567.80          | \$ 1,567.80        | \$ 1,600.00        | \$ (32.20)               |
| Reimb. Expenses - Pawnee County    | <u>1,000.00</u>      | <u>1,000.00</u>    | <u>1,000.00</u>    | <u>0.00</u>              |
| Total Cash Receipts                | <u>2,567.80</u>      | <u>2,567.80</u>    | <u>\$ 2,600.00</u> | <u>\$ (32.20)</u>        |
| Expenditures                       |                      |                    |                    |                          |
| Personal Services                  | 2,340.00             | 2,340.00           | 3,072.00           | (732.00)                 |
| Capital Outlay                     | <u>0.00</u>          | <u>125.00</u>      | <u>0.00</u>        | <u>125.00</u>            |
| Total Expenditures                 | <u>2,340.00</u>      | <u>2,465.00</u>    | <u>\$ 3,072.00</u> | <u>\$ (607.00)</u>       |
| Receipts Over (Under) Expenditures | 227.80               | 102.80             |                    |                          |
| Unencumbered Cash, Beginning       | <u>693.01</u>        | <u>920.81</u>      |                    |                          |
| Unencumbered Cash, Ending          | <u>\$ 920.81</u>     | <u>\$ 1,023.61</u> |                    |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
LAW ENFORCEMENT FORFEITURE FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year        |                     | Variance<br>Over (Under) |
|------------------------------------|----------------------|---------------------|---------------------|--------------------------|
|                                    |                      | Actual              | Budget              |                          |
| Cash Receipts                      |                      |                     |                     |                          |
| Fees                               | \$ 23,034.30         | \$ 19,695.20        | \$ 35,000.00        | \$ (15,304.80)           |
| Total Cash Receipts                | <u>23,034.30</u>     | <u>19,695.20</u>    | <u>\$ 35,000.00</u> | <u>\$ (15,304.80)</u>    |
| Expenditures                       |                      |                     |                     |                          |
| Personal Services                  | 909.89               | 0.00                | 0.00                | 0.00                     |
| Commodities                        | <u>12,671.78</u>     | <u>20,934.39</u>    | <u>78,000.00</u>    | <u>(57,065.61)</u>       |
| Total Expenditures                 | <u>13,581.67</u>     | <u>20,934.39</u>    | <u>\$ 78,000.00</u> | <u>\$ (57,065.61)</u>    |
| Receipts Over (Under) Expenditures | 9,452.63             | (1,239.19)          |                     |                          |
| Unencumbered Cash, Beginning       | <u>30,433.83</u>     | <u>39,886.46</u>    |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 39,886.46</u>  | <u>\$ 38,647.27</u> |                     |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
911 FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year        |                     |                          |
|------------------------------------|----------------------|---------------------|---------------------|--------------------------|
|                                    |                      | Actual              | Budget              | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                     |                     |                          |
| Fees                               | \$ 10,632.90         | \$ 10,408.36        | \$ 12,000.00        | \$ (1,591.64)            |
| Total Cash Receipts                | <u>10,632.90</u>     | <u>10,408.36</u>    | <u>\$ 12,000.00</u> | <u>\$ (1,591.64)</u>     |
| Expenditures                       |                      |                     |                     |                          |
| Contractual Services               | 13,213.99            | 7,892.75            | 42,000.00           | (34,107.25)              |
| Commodities                        | <u>0.00</u>          | <u>5,535.00</u>     | <u>0.00</u>         | <u>5,535.00</u>          |
| Total Expenditures                 | <u>13,213.99</u>     | <u>13,427.75</u>    | <u>\$ 42,000.00</u> | <u>\$ (28,572.25)</u>    |
| Receipts Over (Under) Expenditures | (2,581.09)           | (3,019.39)          |                     |                          |
| Unencumbered Cash, Beginning       | <u>32,493.20</u>     | <u>29,912.11</u>    |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 29,912.11</u>  | <u>\$ 26,892.72</u> |                     |                          |

The notes to the financial statements are an integral part of this statement.



PAWNEE COUNTY, KANSAS  
AUTO ADMINISTRATION FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year     |                     |                          |
|------------------------------------|----------------------|------------------|---------------------|--------------------------|
|                                    |                      | Actual           | Budget              | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                  |                     |                          |
| Motor Vehicle License Fee          | \$ 58,834.09         | \$ 57,716.35     | \$ 70,000.00        | \$ (12,283.65)           |
| Lienholder Receipts                | <u>973.50</u>        | <u>901.50</u>    | <u>1,000.00</u>     | <u>(98.50)</u>           |
| Total Cash Receipts                | <u>59,807.59</u>     | <u>58,617.85</u> | <u>\$ 71,000.00</u> | <u>\$ (12,382.15)</u>    |
| Expenditures                       |                      |                  |                     |                          |
| Personal Services                  | 9,256.15             | 9,025.30         | 10,000.00           | (974.70)                 |
| Operating Transfer:<br>To General  | <u>50,551.44</u>     | <u>49,592.55</u> | <u>61,000.00</u>    | <u>(11,407.45)</u>       |
| Total Expenditures                 | <u>59,807.59</u>     | <u>58,617.85</u> | <u>\$ 71,000.00</u> | <u>\$ (12,382.15)</u>    |
| Receipts Over (Under) Expenditures | 0.00                 | 0.00             |                     |                          |
| Unencumbered Cash, Beginning       | <u>0.00</u>          | <u>0.00</u>      |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 0.00</u>       | <u>\$ 0.00</u>   |                     |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
PROSECUTING ATTORNEY TRAINING FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Current Year       |                     |                          |
|------------------------------------|----------------------|--------------------|---------------------|--------------------------|
|                                    |                      | Actual             | Budget              | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                    |                     |                          |
| Fees from Case Charges             | \$ 1,555.00          | \$ 1,548.00        | \$ 1,500.00         | \$ 48.00                 |
| Total Cash Receipts                | <u>1,555.00</u>      | <u>1,548.00</u>    | <u>\$ 1,500.00</u>  | <u>\$ 48.00</u>          |
| Expenditures                       |                      |                    |                     |                          |
| Attorney Training Fees             | <u>777.00</u>        | <u>1,837.76</u>    | <u>10,000.00</u>    | <u>(8,162.24)</u>        |
| Total Expenditures                 | <u>777.00</u>        | <u>1,837.76</u>    | <u>\$ 10,000.00</u> | <u>\$ (8,162.24)</u>     |
| Receipts Over (Under) Expenditures | 778.00               | (289.76)           |                     |                          |
| Unencumbered Cash, Beginning       | <u>7,673.17</u>      | <u>8,451.17</u>    |                     |                          |
| Unencumbered Cash, Ending          | <u>\$ 8,451.17</u>   | <u>\$ 8,161.41</u> |                     |                          |

Fund is exempt from budget per K.S.A. 28-170a. Budget for internal purposes only.

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
COMMUNITY CORRECTIONS/JUVENILE SERVICES FUND  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    |                      | Current Year        |                      |                          |
|------------------------------------|----------------------|---------------------|----------------------|--------------------------|
|                                    | Prior Year<br>Actual | Actual              | Budget               | Variance<br>Over (Under) |
| Cash Receipts                      |                      |                     |                      |                          |
| State of Kansas                    | \$ 340,866.69        | \$ 372,742.42       | \$ 393,033.00        | \$ (20,290.58)           |
| Reimbursements & Miscellaneous     | <u>19,265.28</u>     | <u>21,086.38</u>    | <u>19,500.00</u>     | <u>1,586.38</u>          |
| Total Cash Receipts                | <u>360,131.97</u>    | <u>393,828.80</u>   | <u>\$ 412,533.00</u> | <u>\$ (18,704.20)</u>    |
| Expenditures                       |                      |                     |                      |                          |
| Personal Services                  | 248,045.34           | 243,607.81          | 291,000.00           | (47,392.19)              |
| Contractual Services               | 150,967.60           | 157,925.47          | 171,000.00           | (13,074.53)              |
| Commodities                        | 9,970.68             | 8,842.47            | 25,000.00            | (16,157.53)              |
| Capital Outlay                     | <u>5,488.66</u>      | <u>7,303.48</u>     | <u>95,695.00</u>     | <u>(88,391.52)</u>       |
| Total Expenditures                 | <u>414,472.28</u>    | <u>417,679.23</u>   | <u>\$ 582,695.00</u> | <u>\$ (165,015.77)</u>   |
| Receipts Over (Under) Expenditures | (54,340.31)          | (23,850.43)         |                      |                          |
| Unencumbered Cash, Beginning       | <u>169,359.82</u>    | <u>115,019.51</u>   |                      |                          |
| Unencumbered Cash, Ending          | <u>\$ 115,019.51</u> | <u>\$ 91,169.08</u> |                      |                          |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
MITIGATION GRANT FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual  | Actual                |
|------------------------------------|-----------------------|-----------------------|
| Cash Receipts                      |                       |                       |
| State of Kansas                    | \$ 8,713.70           | \$ 0.00               |
| Total Cash Receipts                | <u>8,713.70</u>       | <u>0.00</u>           |
| Expenditures                       |                       |                       |
| Contractual Services               | <u>8,713.70</u>       | <u>0.00</u>           |
| Total Expenditures                 | <u>8,713.70</u>       | <u>0.00</u>           |
| Receipts Over (Under) Expenditures | 0.00                  | 0.00                  |
| Unencumbered Cash, Beginning       | <u>0.00</u>           | <u>0.00</u>           |
| Unencumbered Cash, Ending          | <u><u>\$ 0.00</u></u> | <u><u>\$ 0.00</u></u> |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
CITI CORPS GRANT FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual  |
|------------------------------------|----------------------|---------|
| Cash Receipts                      |                      |         |
| None                               | \$ 0.00              | \$ 0.00 |
| Total Cash Receipts                | 0.00                 | 0.00    |
| Expenditures                       |                      |         |
| Commodities                        | 1,481.46             | 0.00    |
| Total Expenditures                 | 1,481.46             | 0.00    |
| Receipts Over (Under) Expenditures | (1,481.46)           | 0.00    |
| Unencumbered Cash, Beginning       | 1,481.46             | 0.00    |
| Unencumbered Cash, Ending          | \$ 0.00              | \$ 0.00 |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
EQUIPMENT RESERVE FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual              |
|------------------------------------|----------------------|---------------------|
| Cash Receipts                      |                      |                     |
| Reimbursements & Miscellaneous     | \$ 38,596.60         | \$ 14,000.00        |
| Total Cash Receipts                | <u>38,596.60</u>     | <u>14,000.00</u>    |
| Expenditures                       |                      |                     |
| Capital Outlay                     | <u>122,723.60</u>    | <u>119,558.93</u>   |
| Total Expenditures                 | <u>122,723.60</u>    | <u>119,558.93</u>   |
| Receipts Over (Under) Expenditures | (84,127.00)          | (105,558.93)        |
| Unencumbered Cash, Beginning       | <u>277,284.80</u>    | <u>193,157.80</u>   |
| Unencumbered Cash, Ending          | <u>\$ 193,157.80</u> | <u>\$ 87,598.87</u> |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
COURTHOUSE SPECIAL FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual        |
|------------------------------------|----------------------|---------------|
| Cash Receipts                      |                      |               |
| Interest on Idle Funds             | \$ 408.88            | \$ 544.77     |
| Total Cash Receipts                | 408.88               | 544.77        |
| Expenditures                       |                      |               |
| None                               | 0.00                 | 0.00          |
| Total Expenditures                 | 0.00                 | 0.00          |
| Receipts Over (Under) Expenditures | 408.88               | 544.77        |
| Unencumbered Cash, Beginning       | 230,924.44           | 231,333.32    |
| Unencumbered Cash, Ending          | \$ 231,333.32        | \$ 231,878.09 |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
CAPITAL IMPROVEMENT FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual       |
|------------------------------------|----------------------|--------------|
| Cash Receipts                      |                      |              |
| None                               | \$ 0.00              | \$ 0.00      |
| Total Cash Receipts                | 0.00                 | 0.00         |
| Expenditures                       |                      |              |
| Capital Outlay                     | 104,748.57           | 116,000.00   |
| Total Expenditures                 | 104,748.57           | 116,000.00   |
| Receipts Over (Under) Expenditures | (104,748.57)         | (116,000.00) |
| Unencumbered Cash, Beginning       | 213,453.06           | 152,412.89   |
| Prior Year Cancelled Encumbrances  | 43,708.40            | 0.00         |
| Unencumbered Cash, Ending          | \$ 152,412.89        | \$ 36,412.89 |

The notes to the financial statements are an integral part of this statement.



PAWNEE COUNTY, KANSAS  
REGISTER OF DEEDS TECHNOLOGY FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual              |
|------------------------------------|----------------------|---------------------|
| Cash Receipts                      |                      |                     |
| Fees                               | \$ 12,302.00         | \$ 748.51           |
| Total Cash Receipts                | <u>12,302.00</u>     | <u>748.51</u>       |
| Expenditures                       |                      |                     |
| Contractual Services               | <u>6,171.09</u>      | <u>200.00</u>       |
| Total Expenditures                 | <u>6,171.09</u>      | <u>200.00</u>       |
| Receipts Over (Under) Expenditures | 6,130.91             | 548.51              |
| Unencumbered Cash, Beginning       | <u>19,781.08</u>     | <u>25,911.99</u>    |
| Unencumbered Cash, Ending          | <u>\$ 25,911.99</u>  | <u>\$ 26,460.50</u> |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
SPECIAL STRAY FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual    | Actual                |
|------------------------------------|-------------------------|-----------------------|
| Cash Receipts                      |                         |                       |
| None                               | \$ 0.00                 | \$ 0.00               |
| Total Cash Receipts                | <u>0.00</u>             | <u>0.00</u>           |
| Expenditures                       |                         |                       |
| Commodities                        | <u>0.00</u>             | <u>390.51</u>         |
| Total Expenditures                 | <u>0.00</u>             | <u>390.51</u>         |
| Receipts Over (Under) Expenditures | 0.00                    | (390.51)              |
| Unencumbered Cash, Beginning       | <u>390.51</u>           | <u>390.51</u>         |
| Unencumbered Cash, Ending          | <u><u>\$ 390.51</u></u> | <u><u>\$ 0.00</u></u> |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
SPECIAL PROSECUTING TRUST FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual   |
|------------------------------------|----------------------|----------|
| Cash Receipts                      |                      |          |
| None                               | \$ 0.00              | \$ 0.00  |
| Total Cash Receipts                | 0.00                 | 0.00     |
| Expenditures                       |                      |          |
| None                               | 0.00                 | 0.00     |
| Total Expenditures                 | 0.00                 | 0.00     |
| Receipts Over (Under) Expenditures | 0.00                 | 0.00     |
| Unencumbered Cash, Beginning       | 55.00                | 55.00    |
| Unencumbered Cash, Ending          | \$ 55.00             | \$ 55.00 |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
MICRO LOANS FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual       | Actual                     |
|------------------------------------|----------------------------|----------------------------|
| Cash Receipts                      |                            |                            |
| Reimbursements & Miscellaneous     | \$ 1,581.41                | \$ 2,400.00                |
| Interest on Idle Funds             | <u>4.47</u>                | <u>0.00</u>                |
| Total Cash Receipts                | <u>1,585.88</u>            | <u>2,400.00</u>            |
| Expenditures                       |                            |                            |
| None                               | <u>0.00</u>                | <u>0.00</u>                |
| Total Expenditures                 | <u>0.00</u>                | <u>0.00</u>                |
| Receipts Over (Under) Expenditures | 1,585.88                   | 2,400.00                   |
| Unencumbered Cash, Beginning       | <u>11,850.67</u>           | <u>13,436.55</u>           |
| Unencumbered Cash, Ending          | <u><u>\$ 13,436.55</u></u> | <u><u>\$ 15,836.55</u></u> |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
CITIZENS REVIEW BOARD GRANT FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual      |
|------------------------------------|----------------------|-------------|
| Cash Receipts                      |                      |             |
| State of Kansas                    | \$ 5,250.00          | \$ 3,375.00 |
| Total Cash Receipts                | 5,250.00             | 3,375.00    |
| Expenditures                       |                      |             |
| Personal Services                  | 1,450.00             | 3,480.00    |
| Contractual Services               | 141.40               | 102.00      |
| Commodities                        | 248.85               | 165.29      |
| Total Expenditures                 | 1,840.25             | 3,747.29    |
| Receipts Over (Under) Expenditures | 3,409.75             | (372.29)    |
| Unencumbered Cash, Beginning       | 0.00                 | 3,409.75    |
| Unencumbered Cash, Ending          | \$ 3,409.75          | \$ 3,037.46 |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
SPECIAL LAW ENFORCEMENT TRUST FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual   |
|------------------------------------|----------------------|----------|
| Cash Receipts                      |                      |          |
| None                               | \$ 0.00              | \$ 0.00  |
| Total Cash Receipts                | 0.00                 | 0.00     |
| Expenditures                       |                      |          |
| None                               | 0.00                 | 0.00     |
| Total Expenditures                 | 0.00                 | 0.00     |
| Receipts Over (Under) Expenditures | 0.00                 | 0.00     |
| Unencumbered Cash, Beginning       | 72.00                | 72.00    |
| Unencumbered Cash, Ending          | \$ 72.00             | \$ 72.00 |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
MISCELLANEOUS GRANTS FUND  
Statement of Cash Receipts and Expenditures - Actual  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    | Prior Year<br>Actual | Actual       |
|------------------------------------|----------------------|--------------|
| Cash Receipts                      |                      |              |
| Reimbursements & Miscellaneous     | \$ 0.00              | \$ 15,188.00 |
| Total Cash Receipts                | 0.00                 | 15,188.00    |
| Expenditures                       |                      |              |
| None                               | 0.00                 | 0.00         |
| Total Expenditures                 | 0.00                 | 0.00         |
| Receipts Over (Under) Expenditures | 0.00                 | 15,188.00    |
| Unencumbered Cash, Beginning       | 0.00                 | 0.00         |
| Unencumbered Cash, Ending          | \$ 0.00              | \$ 15,188.00 |

The notes to the financial statements are an integral part of this statement.

PAWNEE COUNTY, KANSAS  
AGENCY FUNDS  
Statement of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

| Fund                            | Beginning<br>Cash Balance | Cash<br>Receipts        | Cash<br>Disbursements   | Ending<br>Cash Balance |
|---------------------------------|---------------------------|-------------------------|-------------------------|------------------------|
| Distributive Funds:             |                           |                         |                         |                        |
| 2010 Tax                        | \$ 6,406,885.52           | \$ 3,671,237.83         | \$ 10,078,123.35        | \$ 0.00                |
| 2011 Tax                        | 0.00                      | 6,833,223.80            | 113,358.13              | 6,719,865.67           |
| Redemptions                     | 60,281.98                 | 247,388.65              | 251,847.49              | 55,823.14              |
| Delinquent Personal Property    | 15,792.19                 | 28,525.80               | 43,205.31               | 1,112.68               |
| Foreclosure Sales               | 614.94                    | 22,825.10               | 22,825.10               | 614.94                 |
| Special City-County Highway     | 0.00                      | 358,105.98              | 358,105.98              | 0.00                   |
| Motor Vehicle/16-20M Tax        | 288,274.40                | 1,026,089.55            | 1,043,482.93            | 270,881.02             |
| Recreational Vehicle Tax        | 2,741.29                  | 14,937.46               | 14,674.88               | 3,003.87               |
| Mineral Production Tax          | 5,904.96                  | 29,767.92               | 33,716.19               | 1,956.69               |
| Vehicle Rental Excise Tax       | 14.70                     | 17.50                   | 32.20                   | 0.00                   |
| Total Distributive Funds        | <u>6,780,509.98</u>       | <u>12,232,119.59</u>    | <u>11,959,371.56</u>    | <u>7,053,258.01</u>    |
| State Funds:                    |                           |                         |                         |                        |
| State Educational Building      | 0.00                      | 65,655.86               | 65,655.86               | 0.00                   |
| State Institutional Building    | 0.00                      | 32,827.91               | 32,827.91               | 0.00                   |
| State Correctional Building     | 0.00                      | 6.38                    | 6.38                    | 0.00                   |
| Total State Funds               | <u>0.00</u>               | <u>98,490.15</u>        | <u>98,490.15</u>        | <u>0.00</u>            |
| Subdivision & Trust Funds:      |                           |                         |                         |                        |
| School Districts                | 0.00                      | 3,346,509.59            | 3,346,509.59            | 0.00                   |
| Townships                       | 0.00                      | 1,060,233.27            | 1,060,233.27            | 0.00                   |
| Cemeteries                      | 0.00                      | 88,213.49               | 88,213.49               | 0.00                   |
| Cities                          | 0.00                      | 1,450,684.11            | 1,450,684.11            | 0.00                   |
| Motor Vehicle Licenses          | 0.00                      | 533,768.61              | 533,768.61              | 0.00                   |
| Sales & Compensating Use Tax    | 0.00                      | 226,306.64              | 226,306.64              | 0.00                   |
| V.I.N. Inspection Fees          | 0.00                      | 194.00                  | 194.00                  | 0.00                   |
| Unclaimed Monies-Estate         | 198.70                    | 0.00                    | 0.00                    | 198.70                 |
| Watersheds                      | 0.00                      | 145,466.51              | 145,466.51              | 0.00                   |
| Drivers License                 | 0.00                      | 22,108.50               | 22,108.50               | 0.00                   |
| Total Subdivision & Trust Funds | <u>198.70</u>             | <u>6,873,484.72</u>     | <u>6,873,484.72</u>     | <u>198.70</u>          |
| Other Agency Funds:             |                           |                         |                         |                        |
| Court Trustee                   | 82,587.26                 | 6,913.87                | 0.00                    | 89,501.13              |
| Clerk of the District Court     | 1,552,023.45              | 538,361.40              | 520,371.33              | 1,570,013.52           |
| Law Library                     | 27,523.42                 | 9,154.15                | 13,568.49               | 23,109.08              |
| Total Other Agency Funds        | <u>1,662,134.13</u>       | <u>554,429.42</u>       | <u>533,939.82</u>       | <u>1,682,623.73</u>    |
| Total Agency Funds              | <u>\$ 8,442,842.81</u>    | <u>\$ 19,758,523.88</u> | <u>\$ 19,465,286.25</u> | <u>\$ 8,736,080.44</u> |

The notes to the financial statements are an integral part of this statement.



PAWNEE COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2011

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Pawnee County, Kansas is a municipal corporation governed by an elected three member commission. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The primary government financial statements presented do not include the financial data of any component unit of Pawnee County, Kansas.

B. FUND ACCOUNTING

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of Pawnee County, Kansas for the year ended December 31, 2011:

GOVERNMENTAL FUNDS:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

FIDUCIARY FUNDS:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organizations, other governmental units, and/or other funds. These include (a) Pension Trust Funds, (b) Investment Trust Funds, (c) Private-purpose Trust Funds, and (d) Agency Funds.

C. BASIS OF ACCOUNTING

Statutory Basis of Accounting: The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

#### C. BASIS OF ACCOUNTING (Cont'd.)

Departure from Accounting Principles Generally Accepted in the United States of America: The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

#### D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

#### E. COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompany individual fund financial statements in order to provide an understanding of changes in the County's financial position and operation. Some prior year balances have been reclassified to conform with the current year presentation.

#### F. TOTAL COLUMNS (MEMORANDUM ONLY)

Total Columns on the Summary of Receipts, Expenditures and Unencumbered Cash are captioned "Memorandum Only" to indicate that they are presented only to aid in financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

#### G. REIMBURSED EXPENSES

Pawnee County, Kansas, records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

#### H. ESTIMATES

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

## I. COMPENSATED ABSENCES

Pawnee County's personnel policy regarding compensated absences is that upon termination of employment within the first year of service, the employee forfeits his/her accumulated vacation leave. If separation occurs after the first year, an employee is entitled to pay for unused earned vacation. Vacation time is to be increased to 1.25 days per month after 5 years of continuous days of employment, and then to 1.5 days per month after 10 years of continuous employment. All vacation time taken has to meet approval of department head. Maximum vacation time that can be accrued is 20 days. All vacation time must be taken and may not be cashed in, except upon termination. Upon termination of employment, an employee forfeits any accumulated sick leave, unless retiring. Accumulated sick leave shall be paid to the employee upon normal retirement rate of one day for every two days of leave accumulated up to 60 days.

## Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits: Counties may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant moneys, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Prosecuting Attorney Training Fund  
Mitigation Grant Fund  
Citi Corps Grant Fund  
Equipment Reserve Fund  
Courthouse Special Fund  
Capital Improvement Fund  
Register of Deeds Technology Fund

Special Stray Fund  
Special Prosecuting Trust Fund  
Micro Loans Fund  
Citizens Review Board Grant Fund  
Special Law Enforcement Trust Fund  
Miscellaneous Grants Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

## Note 4 - DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the Government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with the allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year.

At December 31, 2011 the County's carrying amount of deposits was \$11,684,827.69 and the bank balance was \$11,923,576.03. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$2,710,113.35 was covered by federal depository insurance and \$9,213,462.68 was collateralized with securities held by the pledging financial institution's agents in the County's name.

## Note 5 - LONG TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2011, were as follows:

| Issue                      | Interest Rates | Date of Issue | Amount of Issue | Date of Final Maturity |
|----------------------------|----------------|---------------|-----------------|------------------------|
| Capital Leases Payable:    |                |               |                 |                        |
| To be paid with tax levys: |                |               |                 |                        |
| 2006 John Deere Backhoe    | 4.10%          | 03/13/2006    | 142,686.00      | 03/13/2011             |
| 2 2007 Cat 140H Graders    | 4.45%          | 06/25/2007    | 315,979.08      | 06/25/2012             |
| 3 Cat 140M Graders         | 3.440%         | 05/12/2008    | 565,972.89      | 06/15/2013             |
| Medical Equip & Computers  | 4.350%         | 03/29/2010    | 427,000.00      | 03/29/2015             |
| Medical Equipment          | 4.350%         | 06/07/2010    | 220,000.00      | 06/07/2015             |
| Medical Equipment          | 4.350%         | 02/08/2011    | 353,000.00      | 02/08/2016             |

Total Contractual Indebtedness

Compensated Absences

Total Long-Term Debt

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

|                              | 12/31/2012           | 12/31/2013           | 12/31/2014           |
|------------------------------|----------------------|----------------------|----------------------|
| Principal:                   |                      |                      |                      |
| Capital Leases Payable:      |                      |                      |                      |
| To be paid with tax levys:   |                      |                      |                      |
| 2 2007 Cat 140H Graders      | \$ 162,963.67        | \$ 0.00              | \$ 0.00              |
| 3 Cat 140M Graders           | 52,237.60            | 302,121.01           | 0.00                 |
| Medical Equip & Computers    | 81,607.48            | 82,435.75            | 89,008.69            |
| Medical Equipment            | <u>42,046.01</u>     | <u>43,922.13</u>     | <u>45,859.28</u>     |
| Total Principal              | <u>338,854.76</u>    | <u>428,478.89</u>    | <u>134,867.97</u>    |
| Interest                     |                      |                      |                      |
| Capital Leases Payable:      |                      |                      |                      |
| To be paid with tax levys:   |                      |                      |                      |
| 2 2007 Cat 140H Graders      | 7,242.69             | 0.00                 | 0.00                 |
| 3 Cat 140M Graders           | 12,472.24            | 10,616.23            | 0.00                 |
| Medical Equip & Computers    | 15,425.65            | 11,784.27            | 8,024.44             |
| Medical Equipment            | <u>7,947.64</u>      | <u>6,071.52</u>      | <u>4,134.37</u>      |
| Total Interest               | <u>43,088.22</u>     | <u>28,472.02</u>     | <u>12,158.81</u>     |
| Total Principal and Interest | <u>\$ 381,942.98</u> | <u>\$ 456,950.91</u> | <u>\$ 147,026.78</u> |

| Balance<br>Beginning<br>of Year | Additions            | Reductions/<br>Payments | Net<br>Change        | Balance<br>End<br>of Year | Interest<br>Paid    |
|---------------------------------|----------------------|-------------------------|----------------------|---------------------------|---------------------|
| \$ 31,077.85                    | \$ 0.00              | \$ 31,077.85            |                      | \$ 0.00                   | \$ 1,281.27         |
| 193,163.58                      | 0.00                 | 30,199.91               |                      | 162,963.67                | 8,834.55            |
| 404,927.60                      | 0.00                 | 50,568.99               |                      | 354,358.61                | 14,140.85           |
| 427,000.00                      | 0.00                 | 81,013.76               |                      | 345,986.24                | 16,019.37           |
| 201,962.02                      | 18,037.98            | 45,413.12               |                      | 174,586.88                | 4,580.53            |
| 0.00                            | 353,000.00           | 353,000.00              |                      | 0.00                      | 6,172.70            |
| 1,258,131.05                    | 371,037.98           | 591,273.63              |                      | 1,037,895.40              | 51,029.27           |
| 93,633.08                       |                      |                         | \$ (8,279.12)        | 85,353.96                 |                     |
| <u>\$ 1,351,764.13</u>          | <u>\$ 371,037.98</u> | <u>\$ 591,273.63</u>    | <u>\$ (8,279.12)</u> | <u>\$ 1,123,249.36</u>    | <u>\$ 51,029.27</u> |

|                   |              |
|-------------------|--------------|
| <u>12/31/2015</u> | <u>Total</u> |
|-------------------|--------------|

|                   |                     |
|-------------------|---------------------|
| \$ 0.00           | \$ 162,963.67       |
| 0.00              | 354,358.61          |
| 92,934.32         | 345,986.24          |
| <u>42,759.46</u>  | <u>174,586.88</u>   |
| <u>135,693.78</u> | <u>1,037,895.40</u> |

|                      |                        |
|----------------------|------------------------|
| 0.00                 | 7,242.69               |
| 0.00                 | 23,088.47              |
| 4,098.79             | 39,333.15              |
| <u>2,111.79</u>      | <u>20,265.32</u>       |
| <u>6,210.58</u>      | <u>89,929.63</u>       |
| <u>\$ 141,904.36</u> | <u>\$ 1,127,825.03</u> |

#### Note 5 - LONG TERM DEBT (Cont'd.)

The County entered into a lease purchase agreement for a 2006 John Deere Backhoe from American State Bank on March 13, 2006. The lease requires five annual payments of \$32,141.00, which began March 2008. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for two 2007 Caterpillar 140H Graders from American State Bank on June 25, 2007. The lease requires five annual payments of \$39,034.46, which began June 2008, with a balloon payment in 2012 of \$170,000.00. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for three Caterpillar 140M Graders from First State Bank on May 12, 2008. The lease requires five annual payments of \$64,709.84, which began June 2008, with a balloon payment in 2013 of \$315,000.00. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for Medical Equipment and Computers from First State Bank on March 29, 2010. The lease requires five annual payments of \$97,033.13, which began March 2011. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for Medical Equipment from First State Bank on June 7, 2010. The lease requires five annual payments of \$49,993.65, which began June 2011. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

The County entered into a lease purchase agreement for Medical Equipment from First State Bank on February 8, 2011. The lease was paid in full on December 15, 2011 by bond proceeds received by the County from the Pawnee County Public Building Commission. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

#### Note 6 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

Pawnee County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

#### Note 6 - RISK MANAGEMENT (Cont'd.)

The County continues to carry commercial insurance for other risks of loss. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### Note 7 - DEFINED BENEFIT PENSION PLAN

**Plan description.** Pawnee County contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Ave., Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

**Funding policy.** K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established for calendar year 2011 is 7.74%. Pawnee County employer contributions to KPERS for the years ending December 31, 2011, 2010, and 2009, were \$184,300.84, \$172,709.32, and \$136,480.72, respectively, equal to the required contributions for each year.

#### Note 8 - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

#### Note 9 - INTERFUND TRANSFERS

Transfers between budgetary funds are for the purpose of shifting resources from the fund legally required to receive the revenue to an alternative fund authorized to expend the revenue. Operating transfers were as follows:

| <u>From</u>        | <u>To</u> | <u>Statutory<br/>Authority</u> | <u>Amount</u> |
|--------------------|-----------|--------------------------------|---------------|
| Auto Motor Special | General   | K.S.A. 8-145                   | \$ 49,592.55  |

#### Note 10 - LEASE COMMITMENTS

##### Operating Leases:

The County has entered into a operating lease with Pitney Bowes for a postage machine which contain cancellation provisions are subject to annual appropriations. For the year ending December 31, 2011 rent expenditures were \$4,860.00 paid from the General Fund.



## Note 11 - CONTINGENT LIABILITIES

### Pawnee Valley Community Hospital:

The Pawnee Valley Community Hospital (Hospital) is a Kansas nonprofit membership corporation organized under the laws of the State, and is a tax-exempt organization described in Code Section 501(c)(3). The Hospital is a critical access hospital operating 25 licensed acute/skilled beds. The Hospital is governed by a three member Board of Directors. The Hospital's sole corporate member is HaysMed Partners, Inc. (HaysMed), also a Kansas nonprofit membership corporation organized under the laws of the State. HaysMed sole member is Hays Medical Center, Inc. (Hays Medical Center), which owns and operates a 203 bed hospital in the City of Hays, Kansas. The Hospital contracts with Hays Medical Center to operate the Hospital pursuant to a Hospital Service Agreement dated March 1, 2010. Pawnee County, Kansas (County), Pawnee County, Kansas Public Building Commission (Issuer), The Hospital, and HaysMed have entered an Amended and Restated Affiliation Agreement (A/R Affiliation Agreement), dated as of November 14, 2011, which replaced an Affiliation Agreement between the parties dated as of February 22, 2010, and to which Hays Medical Center has joined by joinder. The A/R Affiliation Agreement obligates the Hospital to operate the existing critical access Pawnee Valley Community Hospital for the County and any replacement hospital facility. It also requires the County to provide facilities and equipment for the Hospital and to support its operations by covering any operating losses of the Hospital, should any occur. The A/R Affiliation Agreement has a five-year term and the Hospital, Hays Medical Center and the County have the option to terminate the A/R Affiliation agreement upon 180 days prior notice following the third anniversary of the A/R Affiliation Agreement. The A/R Affiliation Agreement can be terminated for cause by any party thereto for default. Upon termination of the A/R Affiliation Agreement by any of the parties, HaysMed is entitled to require the County to purchase the entire membership interest in the Hospital for a purchase price equal to the Hospital's net book value, or if that value is negative, for a purchase price of \$0.

### Pawnee County, Kansas Public Building Commission:

The Pawnee County, Kansas Public Building Commission (Issuer) is a municipal corporation and was organized in 2011 by the Board of County Commissioners of Pawnee County, Kansas (County) pursuant to Resolution No. 2011-05 of the County and the Act. The Issuer's governing body consists of three members who are appointed by the individual County Commissioners. The Issuer's principal function and responsibility is to finance the acquisition and construction of building facilities for lease to governmental entities. The County is a political subdivision organized under the laws of the State. The County has authority under the Act to enter into the Lease and Sublease. A Lease with the Issuer and a Sublease with the Hospital was entered into on December 15, 2011. In August 2009, the electors of the County authorized the imposition of a 1% countywide retailers' sales tax for health care services, collection of which began January 1, 2010 (the "Sales Tax"). Proceeds of the Sales Tax are available to be used by the County to make its Basic Rental Payments to the Issuer pursuant to the Lease, to the extent that the revenues derived by the County from payments made by the Hospital to the County pursuant to the terms of the Sublease are insufficient to pay the Basic Rental Payments. On December 15, 2011 \$9,620,000 of Hospital Revenue Bonds (Pawnee Community Hospital Project) Series 2011 was issued by the Pawnee County, Kansas Public Building Commission, which it has authority to issue under the Act, for the purpose of the construction of a new community hospital.

## Note 12 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through November 28, 2012, and believes the following is the only event that has occurred which effect the financial statements as presented.

On February 15, 2012 the Pawnee County, Kansas Public Building Commission (see Note 11 for relationship to County) issued \$10,000,000 of Hospital Revenue Bonds (Pawnee County Community Hospital Project) Series 2012 for the purpose of the construction of a new community hospital.

PAWNEE COUNTY, KANSAS  
RECONCILIATION OF 2010 TAX ROLL  
December 31, 2011

2010 Tax Roll - As Adjusted

|  |                             |
|--|-----------------------------|
| County Clerk's Abstract of 2010 Tax Roll | \$ 10,400,239.79            |
| Adjustments to Original Tax Roll:        |                             |
| Added Taxes                              | 14,858.20                   |
| Abated Taxes                             | (28,565.65)                 |
| Tax Refunds                              | (12,318.66)                 |
| Neighborhood Revitalization Refunds      | <u>(160,325.83)</u>         |
| <br>Adjusted 2010 Tax Roll               | <br><u>\$ 10,213,887.85</u> |

2010 Tax Roll - Accounted For

|                                  |                     |
|----------------------------------|---------------------|
| Collections During 2010          | \$ 6,499,348.89     |
| Collections During 2011          | 3,671,237.83        |
| Deduct Refunds and Cancellations | <u>(162,697.37)</u> |
| Net Tax Roll Collections         | \$ 10,007,889.35    |

|   |                 |
|---|-----------------|
| Delinquent Personal Property Taxes for<br>Which Tax Warrants Issued | 35,953.42       |
| Delinquent Real Estate Taxes Entered<br>on the Tax Sale Record      | 165,124.14      |
| Delinquent Specials Entered on the<br>Tax Sale Record               | <u>4,967.06</u> |

|                             |                         |
|-----------------------------|-------------------------|
| 2010 Tax Roll Accounted For | <u>\$ 10,213,933.97</u> |
|-----------------------------|-------------------------|

|            |                   |
|------------|-------------------|
| Difference | <u>\$ (46.12)</u> |
|------------|-------------------|

PAWNEE COUNTY, KANSAS  
Detailed Schedule of General Fund Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|  | Prior Year          | Current Year        |                     | Variance           |
|--|---------------------|---------------------|---------------------|--------------------|
|  | Actual              | Actual              | Budget              | Over (Under)       |
| <b><u>RECEIPTS:</u></b>                        |                     |                     |                     |                    |
| <b><u>TAXES AND SHARED REVENUES</u></b>        |                     |                     |                     |                    |
| Ad Valorem Property Tax                        | \$ 1,972,647.06     | \$ 1,921,541.17     | \$ 1,916,401.00     | \$ 5,140.17        |
| Delinquent Personal Property Tax               | 4,189.65            | 9,358.42            | 10,000.00           | (641.58)           |
| Delinquent Real Estate Tax                     | 20,085.15           | 39,233.92           | 30,000.00           | 9,233.92           |
| Motor Vehicle/16-20M Tax                       | 211,332.95          | 215,121.39          | 238,777.00          | (23,655.61)        |
| Recreational Vehicle Tax                       | 3,317.88            | 3,117.85            | 3,352.00            | (234.15)           |
| Severance Tax                                  | 7,837.84            | 16,858.07           | 11,000.00           | 5,858.07           |
| Sales Tax                                      | 383,901.72          | 431,941.36          | 400,000.00          | 31,941.36          |
| In Lieu of Taxes                               | 0.00                | 0.00                | 800.00              | (800.00)           |
| Total Taxes and Shared Revenues                | <u>2,603,312.25</u> | <u>2,637,172.18</u> | <u>2,610,330.00</u> | <u>26,842.18</u>   |
| <b><u>LICENSES, PERMITS AND FEES</u></b>       |                     |                     |                     |                    |
| Prosecuting Attorney Fees                      | 14,635.00           | 11,370.00           | 20,000.00           | (8,630.00)         |
| Prisoner Care Fees                             | 0.00                | 2,674.89            | 2,000.00            | 674.89             |
| Mortgage Registration Fees                     | 49,845.03           | 52,198.94           | 40,000.00           | 12,198.94          |
| Officer's Fees                                 | 35,538.78           | 24,490.93           | 40,000.00           | (15,509.07)        |
| Health Receipts                                | 217,963.44          | 239,318.71          | 128,235.00          | 111,083.71         |
| Solid Waste Receipts                           | 75,851.34           | 38,469.04           | 55,312.00           | (16,842.96)        |
| Coroner Fees                                   | 0.00                | 0.00                | 1,000.00            | (1,000.00)         |
| Sheriff Fees                                   | 0.00                | 8,945.77            | 12,500.00           | (3,554.23)         |
| Parcel Search Fees                             | 0.00                | 2,320.00            | 2,000.00            | 320.00             |
| Miscellaneous Fees                             | 8,777.48            | 6,928.70            | 57,500.00           | (50,571.30)        |
| Total Licenses, Permits and Fees               | <u>402,611.07</u>   | <u>386,716.98</u>   | <u>358,547.00</u>   | <u>28,169.98</u>   |
| <b><u>FINES, FORFEITURES AND PENALTIES</u></b> |                     |                     |                     |                    |
| Interest & Penalties on Current Taxes          | 29,033.72           | 43,083.02           | 35,000.00           | 8,083.02           |
| Total Fines, Forfeitures and Penalties         | <u>29,033.72</u>    | <u>43,083.02</u>    | <u>35,000.00</u>    | <u>8,083.02</u>    |
| <b><u>USES OF MONEY AND PROPERTY</u></b>       |                     |                     |                     |                    |
| Interest on Investments                        | 7,952.91            | 5,151.49            | 40,000.00           | (34,848.51)        |
| Rent on Real Property                          | 25,666.50           | 26,158.14           | 25,000.00           | 1,158.14           |
| Total Uses of Money and Property               | <u>33,619.41</u>    | <u>31,309.63</u>    | <u>65,000.00</u>    | <u>(33,690.37)</u> |

PAWNEE COUNTY, KANSAS  
Detailed Schedule of General Fund Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|   | Prior Year<br>Actual   | Current Year           |                        | Variance<br>Over (Under) |
|---|------------------------|------------------------|------------------------|--------------------------|
|   |                        | Actual                 | Budget                 |                          |
| RECEIPTS: (Cont'd.)                     |                        |                        |                        |                          |
| <u>REIMBURSEMENTS AND MISCELLANEOUS</u> |                        |                        |                        |                          |
| Reimbursed District Court Expenses      | 95,681.17              | 98,363.19              | 92,423.00              | 5,940.19                 |
| Other Current Reimbursed Expenses       | 50,701.96              | 49,029.85              | 27,000.00              | 22,029.85                |
| Bioterrorism Grant                      | 9,496.03               | 5,609.67               | 10,000.00              | (4,390.33)               |
| Emergency Preparedness Grant            | 0.00                   | 0.00                   | 16,000.00              | (16,000.00)              |
| Zoning Receipts & Reimbursements        | 0.00                   | 15,802.00              | 200.00                 | 15,602.00                |
| Heritage Trust Fund                     | 0.00                   | 0.00                   | 3,000.00               | (3,000.00)               |
| VIN & Phone Receipts                    | 0.00                   | 3,949.33               | 4,000.00               | (50.67)                  |
| Public Transportation Buses             | 0.00                   | 2,085.00               | 7,000.00               | (4,915.00)               |
| Miscellaneous                           | 0.00                   | 19,800.00              | 185,000.00             | (165,200.00)             |
| Total Reimbursements and Miscellaneous  | <u>155,879.16</u>      | <u>194,639.04</u>      | <u>344,623.00</u>      | <u>(149,983.96)</u>      |
| <u>OPERATING TRANSFERS</u>              |                        |                        |                        |                          |
| From Auto Motor Special                 | <u>50,551.44</u>       | <u>49,592.55</u>       | <u>61,000.00</u>       | <u>(11,407.45)</u>       |
| Total Operating Transfers               | <u>50,551.44</u>       | <u>49,592.55</u>       | <u>61,000.00</u>       | <u>(11,407.45)</u>       |
| Total Receipts                          | <u>\$ 3,275,007.05</u> | <u>\$ 3,342,513.40</u> | <u>\$ 3,474,500.00</u> | <u>\$ (131,986.60)</u>   |

PAWNEE COUNTY, KANSAS  
Detailed Schedule of General Fund Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                     | Prior Year | Current Year |            |                          |
|-------------------------------------|------------|--------------|------------|--------------------------|
|                                     | Actual     | Actual       | Budget     | Variance<br>Over (Under) |
| <b>EXPENDITURES</b>                 |            |              |            |                          |
| <u><b>COUNTY COMMISSIONERS</b></u>  |            |              |            |                          |
| Personal Services                   | 46,805.40  | 46,977.02    | 47,100.00  | (122.98)                 |
| Contractual Services                | 2,855.72   | 4,758.26     | 300.00     | 4,458.26                 |
| Commodities                         | 316.70     | 482.44       | 1,300.00   | (817.56)                 |
| Total County Commissioners          | 49,977.82  | 52,217.72    | 48,700.00  | 3,517.72                 |
| <br><u><b>COUNTY CLERK</b></u>      |            |              |            |                          |
| Personal Services                   | 120,588.27 | 129,878.95   | 133,486.00 | (3,607.05)               |
| Contractual Services                | 24,008.34  | 25,999.44    | 23,375.00  | 2,624.44                 |
| Commodities                         | 8,775.10   | 6,984.06     | 12,600.00  | (5,615.94)               |
| Total County Clerk                  | 153,371.71 | 162,862.45   | 169,461.00 | (6,598.55)               |
| <br><u><b>COUNTY TREASURER</b></u>  |            |              |            |                          |
| Personal Services                   | 101,341.93 | 108,960.70   | 108,100.00 | 860.70                   |
| Contractual Services                | 33,790.71  | 49,304.37    | 45,000.00  | 4,304.37                 |
| Commodities                         | 477.35     | 2,064.98     | 1,500.00   | 564.98                   |
| Total County Treasurer              | 135,609.99 | 160,330.05   | 154,600.00 | 5,730.05                 |
| <br><u><b>COUNTY ATTORNEY</b></u>   |            |              |            |                          |
| Personal Services                   | 181,363.67 | 184,110.33   | 187,900.00 | (3,789.67)               |
| Contractual Services                | 3,857.07   | 3,353.49     | 4,000.00   | (646.51)                 |
| Commodities                         | 4,871.77   | 7,332.70     | 6,600.00   | 732.70                   |
| Capital Outlay                      | 5,154.85   | 9,129.11     | 0.00       | 9,129.11                 |
| Total County Attorney               | 195,247.36 | 203,925.63   | 198,500.00 | 5,425.63                 |
| <br><u><b>REGISTER OF DEEDS</b></u> |            |              |            |                          |
| Personal Services                   | 66,889.41  | 66,347.14    | 70,900.00  | (4,552.86)               |
| Contractual Services                | 3,620.91   | 2,928.32     | 3,540.00   | (611.68)                 |
| Commodities                         | 4,733.01   | 10,039.17    | 8,726.00   | 1,313.17                 |
| Total Register of Deeds             | 75,243.33  | 79,314.63    | 83,166.00  | (3,851.37)               |
| <br><u><b>COUNTY APPRAISER</b></u>  |            |              |            |                          |
| Personal Services                   | 105,187.41 | 101,517.94   | 108,952.00 | (7,434.06)               |
| Contractual Services                | 22,926.75  | 28,567.28    | 20,600.00  | 7,967.28                 |
| Commodities                         | 870.21     | 0.00         | 5,750.00   | (5,750.00)               |
| Total County Appraiser              | 128,984.37 | 130,085.22   | 135,302.00 | (5,216.78)               |

PAWNEE COUNTY, KANSAS  
Detailed Schedule of General Fund Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                                    |            | Current Year |            |              |
|------------------------------------|------------|--------------|------------|--------------|
|                                    | Prior Year |              |            | Variance     |
|                                    | Actual     | Actual       | Budget     | Over (Under) |
| EXPENDITURES (Cont'd.)             |            |              |            |              |
| <u>SHERIFF</u>                     |            |              |            |              |
| Law Enforcement:                   |            |              |            |              |
| Personal Services                  | 287,052.75 | 320,597.79   | 339,963.00 | (19,365.21)  |
| Contractual Services               | 33,516.73  | 51,085.78    | 44,469.00  | 6,616.78     |
| Commodities                        | 61,221.48  | 72,085.68    | 58,040.00  | 14,045.68    |
| Capital Outlay                     | 18,714.60  | 0.00         | 0.00       | 0.00         |
| Total Law Enforcement              | 400,505.56 | 443,769.25   | 442,472.00 | 1,297.25     |
| Jail:                              |            |              |            |              |
| Personal Services                  | 311,129.43 | 296,011.95   | 315,807.00 | (19,795.05)  |
| Contractual Services               | 28,810.60  | 38,921.99    | 44,720.00  | (5,798.01)   |
| Commodities                        | 8,693.36   | 13,645.15    | 13,416.00  | 229.15       |
| Total Jail                         | 348,633.39 | 348,579.09   | 373,943.00 | (25,363.91)  |
| Jail Building:                     |            |              |            |              |
| Contractual Services               | 9,833.87   | 14,873.89    | 12,480.00  | 2,393.89     |
| Commodities                        | 4,369.71   | 2,967.93     | 4,160.00   | (1,192.07)   |
| Total Jail Building                | 14,203.58  | 17,841.82    | 16,640.00  | 1,201.82     |
| Inmate Expense:                    |            |              |            |              |
| Medical                            | 12,844.26  | 67,088.20    | 16,120.00  | 50,968.20    |
| Meals                              | 52,273.50  | 63,755.00    | 47,840.00  | 15,915.00    |
| Transportation                     | 7,411.42   | 9,697.33     | 10,400.00  | (702.67)     |
| Total Inmate Expense               | 72,529.18  | 140,540.53   | 74,360.00  | 66,180.53    |
| Total Sheriff                      | 835,871.71 | 950,730.69   | 907,415.00 | 43,315.69    |
| <u>CUSTODIAN</u>                   |            |              |            |              |
| Personal Services                  | 42,240.12  | 41,179.05    | 45,000.00  | (3,820.95)   |
| Contractual Services               | 4,625.79   | 1,454.96     | 5,000.00   | (3,545.04)   |
| Commodities                        | 978.42     | 4,010.92     | 1,200.00   | 2,810.92     |
| Total Unified Courts               | 47,844.33  | 46,644.93    | 51,200.00  | (4,555.07)   |
| <u>CLERK OF THE DISTRICT COURT</u> |            |              |            |              |
| District Court:                    |            |              |            |              |
| Contractual Services               | 120,226.17 | 111,501.50   | 71,450.00  | 40,051.50    |
| Commodities                        | 6,068.30   | 5,434.33     | 6,500.00   | (1,065.67)   |
| Capital Outlay                     | 14,657.35  | 8,034.68     | 8,200.00   | (165.32)     |
| Total District Court               | 140,951.82 | 124,970.51   | 86,150.00  | 38,820.51    |

PAWNEE COUNTY, KANSAS  
Detailed Schedule of General Fund Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|  | Prior Year     | Current Year   |                |                          |
|--|----------------|----------------|----------------|--------------------------|
|  | Actual         | Actual         | Budget         | Variance<br>Over (Under) |
| EXPENDITURES (Cont'd.)                   |                |                |                |                          |
| District Expense:                        |                |                |                |                          |
| Personal Services                        | 29,004.56      | 29,019.20      | 52,544.00      | (23,524.80)              |
| Contractual Services                     | 39,755.52      | 45,164.85      | 56,400.00      | (11,235.15)              |
| Commodities                              | 7,224.15       | 8,227.80       | 10,500.00      | (2,272.20)               |
| Capital Outlay                           | 3,377.51       | 4,200.21       | 18,500.00      | (14,299.79)              |
| Total Central Dispatch                   | 79,361.74      | 86,612.06      | 137,944.00     | (51,331.94)              |
| <br>Total Clerk of the District Court    | <br>220,313.56 | <br>211,582.57 | <br>224,094.00 | <br>(12,511.43)          |
| <br><u>COURTHOUSE GENERAL</u>            |                |                |                |                          |
| Contractual Services                     | 93,586.11      | 106,091.05     | 100,000.00     | 6,091.05                 |
| Commodities                              | 16,580.85      | 7,953.20       | 16,000.00      | (8,046.80)               |
| Capital Outlay                           | 42.88          | 135.43         | 0.00           | 135.43                   |
| Total Courthouse General                 | 110,209.84     | 114,179.68     | 116,000.00     | (1,820.32)               |
| <br><u>COUNTY HEALTH</u>                 |                |                |                |                          |
| Personal Services                        | 251,172.77     | 236,105.56     | 245,324.00     | (9,218.44)               |
| Contractual Services                     | 31,757.16      | 33,730.56      | 35,000.00      | (1,269.44)               |
| Commodities                              | 78,850.82      | 91,921.57      | 85,000.00      | 6,921.57                 |
| Capital Outlay                           | 1,842.00       | 0.00           | 0.00           | 0.00                     |
| Bioterrorism Grant                       | 10,004.76      | 5,206.91       | 10,000.00      | (4,793.09)               |
| Total County Health                      | 373,627.51     | 366,964.60     | 375,324.00     | (8,359.40)               |
| <br><u>EMERGENCY PREPAREDNESS/ZONING</u> |                |                |                |                          |
| Personal Services                        | 47,529.24      | 49,297.81      | 51,844.00      | (2,546.19)               |
| Contractual Services                     | 3,090.63       | 3,414.34       | 3,200.00       | 214.34                   |
| Commodities                              | 3,399.02       | 3,424.14       | 3,350.00       | 74.14                    |
| Capital Outlay                           | 0.00           | 0.00           | 0.00           | 0.00                     |
| Total Emergency Preparedness/Zoning      | 54,018.89      | 56,136.29      | 58,394.00      | (2,257.71)               |
| <br><u>CAMP PAWNEE</u>                   |                |                |                |                          |
| Personal Services                        | 2,565.00       | 2,565.00       | 4,000.00       | (1,435.00)               |
| Contractual Services                     | 3,631.98       | 6,121.11       | 4,000.00       | 2,121.11                 |
| Commodities                              | 1,096.27       | 2,150.74       | 1,500.00       | 650.74                   |
| Total Camp Pawnee                        | 7,293.25       | 10,836.85      | 9,500.00       | 1,336.85                 |

PAWNEE COUNTY, KANSAS  
Detailed Schedule of General Fund Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|  | Prior Year | Current Year |            |                          |
|--|------------|--------------|------------|--------------------------|
|  | Actual     | Actual       | Budget     | Variance<br>Over (Under) |
| EXPENDITURES (Cont'd.)                 |            |              |            |                          |
| <u>ELECTION</u>                        |            |              |            |                          |
| Personal Services                      | 16,452.17  | 13,545.43    | 12,600.00  | 945.43                   |
| Contractual Services                   | 40,847.91  | 13,117.17    | 20,000.00  | (6,882.83)               |
| Commodities                            | 8,033.55   | 4,718.60     | 7,000.00   | (2,281.40)               |
| Total Election                         | 65,333.63  | 31,381.20    | 39,600.00  | (8,218.80)               |
| <br><u>SOLID WASTE</u>                 |            |              |            |                          |
| Personal Services                      | 91,496.90  | 77,062.36    | 106,600.00 | (29,537.64)              |
| Contractual Services                   | 156,119.18 | 153,551.81   | 160,000.00 | (6,448.19)               |
| Commodities                            | 24,906.89  | 33,169.38    | 30,000.00  | 3,169.38                 |
| Total Solid Waste                      | 272,522.97 | 263,783.55   | 296,600.00 | (32,816.45)              |
| <br><u>COUNTY FAIR BUILDING</u>        |            |              |            |                          |
| Personal Services                      | 1,068.79   | 1,040.64     | 1,740.00   | (699.36)                 |
| Contractual Services                   | 9,944.86   | 6,089.33     | 7,460.00   | (1,370.67)               |
| Commodities                            | 629.20     | 670.36       | 1,400.00   | (729.64)                 |
| Total County Fair Building             | 11,642.85  | 7,800.33     | 10,600.00  | (2,799.67)               |
| <br><u>PUBLIC TRANSPORTATION BUSES</u> |            |              |            |                          |
| Contractual Services                   | 2,249.13   | 1,493.68     | 2,000.00   | (506.32)                 |
| Commodities                            | 5,814.40   | 4,389.23     | 5,000.00   | (610.77)                 |
| Total Public Transportation Buses      | 8,063.53   | 5,882.91     | 7,000.00   | (1,117.09)               |
| <br><u>CITIZEN REVIEW BOARD</u>        |            |              |            |                          |
| Personal Services                      | 0.00       | 0.00         | 4,500.00   | (4,500.00)               |
| Contractual Services                   | 0.00       | 0.00         | 3,000.00   | (3,000.00)               |
| Total Public Transportation Buses      | 0.00       | 0.00         | 7,500.00   | (7,500.00)               |
| <br><u>NON-DEPARTMENTAL</u>            |            |              |            |                          |
| Coroner                                | 13,780.05  | 8,106.85     | 6,000.00   | 2,106.85                 |
| Ambulance                              | 56,520.00  | 61,776.00    | 66,000.00  | (4,224.00)               |
| Miscellaneous                          | 0.00       | 3,709.55     | 35,500.00  | (31,790.45)              |
| Heritage Trust Fund                    | 1,246.49   | 0.00         | 3,000.00   | (3,000.00)               |
| Special Projects                       | 28,016.85  | 69,600.48    | 100,000.00 | (30,399.52)              |
| Topeka St. Annex                       | 25,136.07  | 16,116.51    | 16,500.00  | (383.49)                 |
| VIN Inspection                         | 2,473.81   | 3,254.02     | 2,000.00   | 1,254.02                 |
| Phone Inmate Fund                      | 0.00       | 0.00         | 2,000.00   | (2,000.00)               |
| Juvenile Detention Housing             | 420.00     | 1,260.00     | 3,000.00   | (1,740.00)               |
| Special Liability                      | 81,770.00  | 83,550.00    | 85,000.00  | (1,450.00)               |
| Total Non-Departmental                 | 209,363.27 | 247,373.41   | 319,000.00 | (71,626.59)              |



PAWNEE COUNTY, KANSAS  
Detailed Schedule of General Fund Receipts and Expenditures  
For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

|                              | Prior Year<br>Actual   | Current Year           |                        | Variance<br>Over (Under) |
|------------------------------|------------------------|------------------------|------------------------|--------------------------|
|                              |                        | Actual                 | Budget                 |                          |
| EXPENDITURES (Cont'd.)       |                        |                        |                        |                          |
| <u>APPROPRIATIONS</u>        |                        |                        |                        |                          |
| Conservation District        | 13,500.00              | 17,000.00              | 17,000.00              | 0.00                     |
| Economic Development         | 10,849.89              | 25,028.49              | 29,322.00              | (4,293.51)               |
| County Fair                  | 9,000.00               | 10,000.00              | 10,000.00              | 0.00                     |
| CKLEPG                       | 4,217.00               | 4,686.00               | 4,686.00               | 0.00                     |
| Central Dispatch             | 107,424.72             | 106,208.73             | 101,000.00             | 5,208.73                 |
| District Coroner             | 1,000.00               | 1,000.00               | 1,000.00               | 0.00                     |
| Mental Health                | 25,165.00              | 25,165.00              | 25,165.00              | 0.00                     |
| Mental Retardation           | 16,555.00              | 18,395.00              | 18,395.00              | 0.00                     |
| Sunflower Diversified        | 16,744.00              | 18,605.00              | 18,605.00              | 0.00                     |
| Miscellaneous Appropriations | <u>1,331.95</u>        | <u>1,232.00</u>        | <u>100,250.00</u>      | <u>(99,018.00)</u>       |
| Total Appropriations         | <u>205,787.56</u>      | <u>227,320.22</u>      | <u>325,423.00</u>      | <u>(98,102.78)</u>       |
| <u>OPERATING TRANSFERS</u>   |                        |                        |                        |                          |
| To Equipment Reserve         | 0.00                   | 0.00                   | 100,000.00             | (100,000.00)             |
| To Capital Improvements      | <u>0.00</u>            | <u>0.00</u>            | <u>100,000.00</u>      | <u>(100,000.00)</u>      |
| Total Operating Transfers    | <u>0.00</u>            | <u>0.00</u>            | <u>200,000.00</u>      | <u>(200,000.00)</u>      |
| Total Expenditures           | <u>\$ 3,160,327.48</u> | <u>\$ 3,329,352.93</u> | <u>\$ 3,737,379.00</u> | <u>\$ (408,026.07)</u>   |

PAWNEE COUNTY, KANSAS  
COUNTY TREASURER  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011 \$ 9,005,588.63

RECEIPTS

County Funds

General Fund:

|                                  |                  |                 |
|----------------------------------|------------------|-----------------|
| Licenses, Permits and Fees       | \$ 381,534.28    |                 |
| Fines, Forfeitures and Penalties | 43,083.02        |                 |
| Uses of Money and Property       | 31,309.63        |                 |
| Sales Tax                        | 431,941.36       |                 |
| Reimbursements & Miscellaneous   | 199,821.74       |                 |
| Transfers                        | <u>49,592.55</u> |                 |
|                                  |                  | \$ 1,137,282.58 |

Road & Bridge/Noxious Weed Fund:

|                                      |                 |            |
|--------------------------------------|-----------------|------------|
| Charges for Services                 | 234,216.51      |            |
| State of Kansas Highway Equalization | 295.21          |            |
| FEMA Reimbursements                  | <u>3,240.90</u> |            |
|                                      |                 | 237,752.62 |

Employee Benefit Fund:

|                                |  |           |
|--------------------------------|--|-----------|
| Reimbursements & Miscellaneous |  | 32,221.64 |
|--------------------------------|--|-----------|

County Health Fund:

|                      |  |            |
|----------------------|--|------------|
| Charges for Services |  | 265,677.40 |
|----------------------|--|------------|

Health Sales Tax (1%) Fund:

|                                |                   |              |
|--------------------------------|-------------------|--------------|
| Sales Tax Receipts             | 761,150.78        |              |
| Reimbursements & Miscellaneous | <u>660,662.25</u> |              |
|                                |                   | 1,421,813.03 |

Special Alcohol & Drug Fund:

|                 |  |          |
|-----------------|--|----------|
| State of Kansas |  | 5,564.08 |
|-----------------|--|----------|

District Coroner Fund:

|                             |  |          |
|-----------------------------|--|----------|
| Joint County Reimbursements |  | 2,567.80 |
|-----------------------------|--|----------|

Law Enforcement Forfeiture Fund:

|      |  |           |
|------|--|-----------|
| Fees |  | 19,695.20 |
|------|--|-----------|

911 Fund:

|      |  |           |
|------|--|-----------|
| Fees |  | 10,408.36 |
|------|--|-----------|

Auto Administration Fund:

|                     |  |        |
|---------------------|--|--------|
| Lienholder Receipts |  | 901.50 |
|---------------------|--|--------|

Prosecuting Attorney Training Fund:

|                 |  |          |
|-----------------|--|----------|
| Fees from Cases |  | 1,548.00 |
|-----------------|--|----------|

PAWNEE COUNTY, KANSAS  
COUNTY TREASURER  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

RECEIPTS (Cont'd.)

County Funds (Cont'd.)

Community Corrections/Juvenile Services Fund:

|                                |                  |            |
|--------------------------------|------------------|------------|
| State of Kansas                | 372,742.42       |            |
| Reimbursements & Miscellaneous | <u>21,086.38</u> | 393,828.80 |

Equipment Reserve Fund:

|                                |  |           |
|--------------------------------|--|-----------|
| Reimbursements & Miscellaneous |  | 14,000.00 |
|--------------------------------|--|-----------|

Courthouse Special Fund:

|                        |  |        |
|------------------------|--|--------|
| Interest on Idle Funds |  | 544.77 |
|------------------------|--|--------|

Register of Deeds Technology Fund:

|                                |  |        |
|--------------------------------|--|--------|
| Reimbursements & Miscellaneous |  | 748.51 |
|--------------------------------|--|--------|

Micro Loans Fund:

|                                |  |          |
|--------------------------------|--|----------|
| Reimbursements & Miscellaneous |  | 2,400.00 |
|--------------------------------|--|----------|

Citizens Review Board Grant Fund:

|                 |  |          |
|-----------------|--|----------|
| State of Kansas |  | 3,375.00 |
|-----------------|--|----------|

Miscellaneous Grants Fund:

|                                |                  |  |
|--------------------------------|------------------|--|
| Reimbursements & Miscellaneous | <u>15,188.00</u> |  |
|--------------------------------|------------------|--|

|                    |  |              |
|--------------------|--|--------------|
| Total County Funds |  | 3,565,517.29 |
|--------------------|--|--------------|

Distributive Funds:

|                               |              |  |
|-------------------------------|--------------|--|
| 2010 Tax                      | 3,671,237.83 |  |
| 2011 Tax                      | 6,833,223.80 |  |
| Redemptions                   | 247,388.65   |  |
| Delinquent Personal Property  | 28,525.80    |  |
| Foreclosure Sales             | 22,825.10    |  |
| Special City - County Highway | 358,105.98   |  |
| Motor Vehicle/16-20M Tax      | 1,026,089.55 |  |
| Recreational Vehicle Tax      | 14,937.46    |  |
| Mineral Production Tax        | 29,767.92    |  |
| Vehicle Rental Excise Tax     | <u>17.50</u> |  |

|                          |  |               |
|--------------------------|--|---------------|
| Total Distributive Funds |  | 12,232,119.59 |
|--------------------------|--|---------------|

PAWNEE COUNTY, KANSAS  
COUNTY TREASURER  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

RECEIPTS (Cont'd.)

Subdivision & Trust Funds:

|                                   |                  |
|-----------------------------------|------------------|
| Motor Vehicle Licenses            | 533,768.61       |
| Sales & Compensating Use Tax      | 226,306.64       |
| V.I.N. Inspection/Drivers License | <u>22,302.50</u> |

|                                 |                   |
|---------------------------------|-------------------|
| Total Subdivision & Trust Funds | <u>782,377.75</u> |
|---------------------------------|-------------------|

|                                |               |
|--------------------------------|---------------|
| Receipts and Beginning Balance | 25,585,603.26 |
|--------------------------------|---------------|

DISBURSEMENTS

County Funds:

|  |                 |
|--|-----------------|
| General Fund                                 | 3,315,715.11    |
| Road & Bridge/Noxious Weed Fund              | 2,135,673.28    |
| Extension Council Fund                       | 107,500.00      |
| Airport Fund                                 | 30,950.93       |
| Library Fund                                 | 40,350.00       |
| Historical Collections Fund                  | 61,555.27       |
| Services to the Elderly Fund                 | 18,600.00       |
| Employee Benefit Fund                        | 901,327.95      |
| County Health Fund                           | 428,385.77      |
| Health Sales Tax (1%) Fund                   | 672,462.77      |
| Special Alcohol & Drug Fund                  | 6,000.00        |
| District Coroner Fund                        | 2,465.00        |
| Law Enforcement Forfeiture Fund              | 20,934.39       |
| 911 Fund                                     | 13,427.75       |
| Auto Administration Fund                     | 58,617.85       |
| Prosecuting Attorney Training Fund           | 1,837.76        |
| Community Corrections/Juvenile Services Fund | 418,018.86      |
| Equipment Reserve Fund                       | 107,429.18      |
| Capital Improvement Fund                     | 75,050.00       |
| Register of Deeds Technology Fund            | 200.00          |
| Special Stray Fund                           | 390.51          |
| Citizens Review Board Grant Fund             | <u>3,696.29</u> |

|                    |              |
|--------------------|--------------|
| Total County Funds | 8,420,588.67 |
|--------------------|--------------|

Distributive Funds:

|                   |                  |
|-------------------|------------------|
| 2010 Tax          | 70,234.00        |
| 2011 Tax          | 113,358.13       |
| Partial Payments  | 40,027.67        |
| Foreclosure Sales | <u>22,825.10</u> |

|                          |            |
|--------------------------|------------|
| Total Distributive Funds | 246,444.90 |
|--------------------------|------------|

PAWNEE COUNTY, KANSAS  
COUNTY TREASURER  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

DISBURSEMENTS (Cont'd.)

|             |           |
|-------------|-----------|
| State Funds | 98,490.15 |
|-------------|-----------|

Subdivision & Trust Funds:

|                              |                  |
|------------------------------|------------------|
| School Districts             | 3,346,509.59     |
| Townships                    | 1,060,233.27     |
| Cemeteries                   | 88,213.49        |
| Cities                       | 1,450,684.11     |
| Motor Vehicle Licenses       | 476,507.36       |
| Sales & Compensating Use Tax | 225,851.54       |
| V.I.N. Inspection Fees       | 194.00           |
| Watershed Districts          | 145,466.51       |
| Drivers License              | <u>22,108.50</u> |

|                                 |                     |
|---------------------------------|---------------------|
| Total Subdivision & Trust Funds | <u>6,815,768.37</u> |
|---------------------------------|---------------------|

|                     |                      |
|---------------------|----------------------|
| Total Disbursements | <u>15,581,292.09</u> |
|---------------------|----------------------|

|   |                         |
|---|-------------------------|
| Balance to be Accounted for December 31, 2011 | <u>\$ 10,004,311.17</u> |
|---|-------------------------|

PAWNEE COUNTY, KANSAS  
COUNTY TREASURER  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|                                   |                  |
|-----------------------------------|------------------|
| Cash Balances to be Accounted For | \$ 10,004,311.17 |
|-----------------------------------|------------------|

Composition of Cash Balance

Cash on Hand:

|                         |             |
|-------------------------|-------------|
| County Treasurer        | \$ 1,807.21 |
| Health Petty Cash       | 200.00      |
| Noxious Weed Petty Cash | 100.00      |

Petty Cash

|  |          |
|--|----------|
| County Clerk - First State Bank, Larned, KS (Reconciled) | 500.00   |
| Health - First State Bank, Larned, KS (Reconciled)       | 300.00   |
| Noxious Weed - First State Bank, Larned, KS (Reconciled) | 1,000.00 |

Cash in Banks:

|   |              |
|---|--------------|
| First State Bank, Larned, KS (Reconciled)     | 232,668.73   |
| Farmers Bank & Trust, Larned, KS (Reconciled) | 642,254.79   |
| Bank of the West, Larned, KS (Reconciled)     | 949,827.08   |
| First State Bank, Larned, KS (Reconciled)     | 2,817,225.49 |
| Bank of the West, Larned, KS (Reconciled)     | 4,958,427.87 |

Certificates of Deposit:

|                                  |                   |
|----------------------------------|-------------------|
| First State Bank, Larned, KS     | 200,000.00        |
| Farmers Bank & Trust, Larned, KS | <u>200,000.00</u> |

|   |                         |
|---|-------------------------|
| Balance Accounted for December 31, 2011 | \$ <u>10,004,311.17</u> |
|---|-------------------------|

PAWNEE COUNTY, KANSAS  
COUNTY CLERK  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |      |
|---|----|------|
| Balance to be Accounted for January 1, 2011 | \$ | 0.00 |
|---|----|------|

RECEIPTS

|                                |    |               |
|--------------------------------|----|---------------|
| Finger Printing Fees           | \$ | 2,615.77      |
| Filing Fees                    |    | 160.00        |
| Camp Pawnee Fees               |    | 1,805.00      |
| Reimbursements & Miscellaneous |    | <u>109.26</u> |

|                |  |                 |
|----------------|--|-----------------|
| Total Receipts |  | <u>4,690.03</u> |
|----------------|--|-----------------|

|                                |    |          |
|--------------------------------|----|----------|
| Receipts and Beginning Balance | \$ | 4,690.03 |
|--------------------------------|----|----------|

DISBURSEMENTS

|                                       |    |                 |
|---------------------------------------|----|-----------------|
| To the County Treasurer:              |    |                 |
| County Officer's Fees & Miscellaneous | \$ | <u>4,690.03</u> |

|                     |  |                 |
|---------------------|--|-----------------|
| Total Disbursements |  | <u>4,690.03</u> |
|---------------------|--|-----------------|

|   |    |                    |
|---|----|--------------------|
| Balance to be Accounted for December 31, 2011 | \$ | <u><u>0.00</u></u> |
|---|----|--------------------|

COMPOSITION OF CASH BALANCE

|              |    |             |
|--------------|----|-------------|
| Cash on hand | \$ | <u>0.00</u> |
|--------------|----|-------------|

|   |    |                    |
|---|----|--------------------|
| Balance Accounted for December 31, 2011 | \$ | <u><u>0.00</u></u> |
|---|----|--------------------|

PAWNEE COUNTY, KANSAS  
COUNTY CLERK  
PETTY CASH FUND  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |                 |                      |
|---|----|-----------------|----------------------|
| Balance to be Accounted for January 1, 2011   |    | \$              | 500.00               |
| RECEIPTS                                      |    |                 |                      |
| Reimbursements                                | \$ | <u>3,235.28</u> |                      |
| Total Receipts                                |    |                 | <u>3,235.28</u>      |
| Receipts and Beginning Balance                |    | \$              | 3,735.28             |
| DISBURSEMENTS                                 |    |                 |                      |
| Reimbursable Items                            | \$ | <u>3,235.28</u> |                      |
| Total Disbursements                           |    |                 | <u>3,235.28</u>      |
| Balance to be Accounted for December 31, 2011 |    | \$              | <u><u>500.00</u></u> |
| COMPOSITION OF CASH BALANCE                   |    |                 |                      |
| First State Bank, Larned, KS (Reconciled)     |    | \$              | <u>500.00</u>        |
| Balance Accounted for December 31, 2011       |    | \$              | <u><u>500.00</u></u> |



PAWNEE COUNTY, KANSAS  
REGISTER OF DEEDS  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |                  |                        |
|---|----|------------------|------------------------|
| Balance to be Accounted for January 1, 2011   |    | \$               | 50.00                  |
| RECEIPTS                                      |    |                  |                        |
| Recording Fees                                | \$ | 19,426.00        |                        |
| Copy Fees                                     |    | 4,243.52         |                        |
| Tech Fund                                     |    | 11,752.00        |                        |
| Mortgage Registration Fees                    |    | 53,901.89        |                        |
| UCC Fees/Refunds                              |    | <u>1,991.62</u>  |                        |
| Total Receipts                                |    |                  | <u>91,315.03</u>       |
| Receipts and Beginning Balance                |    | \$               | 91,365.03              |
| DISBURSEMENTS                                 |    |                  |                        |
| To the County Treasurer                       | \$ | <u>89,947.43</u> |                        |
| Total Disbursements                           |    |                  | <u>89,947.43</u>       |
| Balance to be Accounted for December 31, 2011 |    | \$               | <u><u>1,417.60</u></u> |
| COMPOSITION OF CASH BALANCE                   |    |                  |                        |
| Cash on hand                                  |    | \$               | <u>1,417.60</u>        |
| Balance Accounted for December 31, 2011       |    | \$               | <u><u>1,417.60</u></u> |

PAWNEE COUNTY, KANSAS  
DISTRICT COURT  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

Balance to be Accounted for January 1, 2011 \$ 1,550,933.32

RECEIPTS

|                               |                 |
|-------------------------------|-----------------|
| Law Library                   | \$ 9,271.91     |
| Clerk Fees                    | 84,610.18       |
| PATF Fees                     | 1,616.00        |
| LETC and IDS                  | 11,647.42       |
| Criminal Probation Fee        | 3,608.69        |
| Fines                         | 78,961.62       |
| Judgment/Restitution          | 91,679.59       |
| Bonds                         | 68,624.62       |
| Reimbursed Attorney Fees      | 34,931.88       |
| ADSAP                         | 4,167.50        |
| Refunds                       | 213.83          |
| Diversion                     | 20,825.20       |
| Drivers License Reinstatement | 1,759.00        |
| Jail Fees                     | 1,425.00        |
| Juvenile Fees                 | 125.00          |
| KBI Lab Fees                  | 1,755.00        |
| Money in Case                 | 76,503.34       |
| Miscellaneous Fees            | 6,870.26        |
| Defense Fees                  | 1,362.90        |
| Judicial Branch Surcharge     | 27,992.27       |
| Marriage License              | <u>2,124.00</u> |

Total Receipts 530,075.21

Receipts and Beginning Balance \$ 2,081,008.53

PAWNEE COUNTY, KANSAS  
DISTRICT COURT  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

DISBURSEMENTS

|                               |                 |
|-------------------------------|-----------------|
| Law Library                   | \$ 9,271.91     |
| Clerk Fees                    | 84,610.18       |
| PATF Fees                     | 1,616.00        |
| LETC and IDS                  | 11,647.42       |
| Criminal Probation Fee        | 3,608.69        |
| Fines                         | 78,961.62       |
| Judgment/Restitution          | 120,121.59      |
| Bonds                         | 14,824.62       |
| Reimbursed Attorney Fees      | 34,931.88       |
| ADSAP                         | 4,167.50        |
| Refunds                       | 213.83          |
| Diversion                     | 20,825.20       |
| Drivers License Reinstatement | 1,759.00        |
| Jail Fees                     | 1,425.00        |
| Juvenile Fees                 | 125.00          |
| KBI Lab Fees                  | 1,755.00        |
| Money in Case                 | 84,096.14       |
| Miscellaneous Fees            | 6,870.26        |
| Defense Fees                  | 1,362.90        |
| Judicial Branch Surcharge     | 27,992.27       |
| Marriage License              | <u>2,124.00</u> |

|                     |                   |
|---------------------|-------------------|
| Total Disbursements | <u>512,310.01</u> |
|---------------------|-------------------|

|   |                        |
|---|------------------------|
| Balance to be Accounted for December 31, 2011 | <u>\$ 1,568,698.52</u> |
|---|------------------------|

COMPOSITION OF CASH BALANCE

|   |                        |
|---|------------------------|
| Farmers Bank & Trust, Larned, KS (Reconciled) | <u>\$ 1,568,698.52</u> |
| Balance Accounted for December 31, 2011       | <u>\$ 1,568,698.52</u> |

PAWNEE COUNTY, KANSAS  
DISTRICT COURT  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

ANALYSIS OF ACCOUNTABLE BALANCES:

|                           |                        |
|---------------------------|------------------------|
| Bonds                     | \$ 62,000.00           |
| Money in Case             | <u>1,506,698.52</u>    |
| Total Accountable Balance | <u>\$ 1,568,698.52</u> |

PAWNEE COUNTY, KANSAS  
DISTRICT COURT  
ADSAP FUND  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |                 |                        |
|---|----|-----------------|------------------------|
| Balance to be Accounted for January 1, 2011   |    | \$              | 1,090.13               |
| RECEIPTS                                      |    |                 |                        |
| Fees  | \$ | <u>8,286.19</u> |                        |
| Total Receipts                                |    |                 | <u>8,286.19</u>        |
| Receipts and Beginning Balance                | \$ |                 | 9,376.32               |
| DISBURSEMENTS                                 |    |                 |                        |
| Contractual Services                          | \$ | <u>8,061.32</u> |                        |
| Total Disbursements                           |    |                 | <u>8,061.32</u>        |
| Balance to be Accounted for December 31, 2011 | \$ |                 | <u><u>1,315.00</u></u> |
| COMPOSITION OF CASH BALANCE                   |    |                 |                        |
| First State Bank, Larned, KS (Reconciled)     | \$ |                 | <u>1,315.00</u>        |
| Balance Accounted for December 31, 2011       |    |                 | <u><u>1,315.00</u></u> |

PAWNEE COUNTY, KANSAS  
DISTRICT COURT  
COURT TRUSTEE  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |                  |                         |
|---|----|------------------|-------------------------|
| Balance to be Accounted for January 1, 2011   |    | \$               | 82,587.26               |
| RECEIPTS                                      |    |                  |                         |
| Fees  | \$ | 6,560.73         |                         |
| Interest                                      |    | <u>353.14</u>    |                         |
| Total Receipts                                |    |                  | <u>6,913.87</u>         |
| Receipts and Beginning Balance                |    |                  | 89,501.13               |
| DISBURSEMENTS                                 |    |                  |                         |
| Refunds                                       | \$ | <u>0.00</u>      |                         |
| Total Disbursements                           |    |                  | <u>0.00</u>             |
| Balance to be Accounted for December 31, 2011 |    | \$               | <u><u>89,501.13</u></u> |
| COMPOSITION OF CASH BALANCE                   |    |                  |                         |
| First State Bank, Larned, KS:                 |    |                  |                         |
| NOW Account (Reconciled)                      | \$ | 39,501.13        |                         |
| Certificate of Deposit                        |    | <u>50,000.00</u> |                         |
| Balance Accounted for December 31, 2011       |    |                  | <u><u>89,501.13</u></u> |

PAWNEE COUNTY, KANSAS  
LAW LIBRARY  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |           |
|---|----|-----------|
| Balance to be Accounted for January 1, 2011 | \$ | 27,523.42 |
|---|----|-----------|

RECEIPTS

|                                |    |              |
|--------------------------------|----|--------------|
| District Court-Docket Fees     | \$ | 8,914.41     |
| Attorney Registration Fees     |    | 110.00       |
| Interest                       |    | 54.49        |
| Reimbursements & Miscellaneous |    | <u>75.25</u> |

|                |  |                 |
|----------------|--|-----------------|
| Total Receipts |  | <u>9,154.15</u> |
|----------------|--|-----------------|

|                                |    |           |
|--------------------------------|----|-----------|
| Receipts and Beginning Balance | \$ | 36,677.57 |
|--------------------------------|----|-----------|

DISBURSEMENTS

|                       |    |               |
|-----------------------|----|---------------|
| Books & Subscriptions | \$ | 13,371.29     |
| Office                |    | <u>197.20</u> |

|                     |  |                  |
|---------------------|--|------------------|
| Total Disbursements |  | <u>13,568.49</u> |
|---------------------|--|------------------|

|   |    |                         |
|---|----|-------------------------|
| Balance to be Accounted for December 31, 2011 | \$ | <u><u>23,109.08</u></u> |
|---|----|-------------------------|

COMPOSITION OF CASH BALANCE

|                               |    |                 |
|-------------------------------|----|-----------------|
| First State Bank, Larned, KS: |    |                 |
| Checking Account (Reconciled) | \$ | 11,337.63       |
| Money Market Account          |    | 3,806.23        |
| Certificate of Deposit        |    | <u>7,965.22</u> |

|   |    |                         |
|---|----|-------------------------|
| Balance Accounted for December 31, 2011 | \$ | <u><u>23,109.08</u></u> |
|---|----|-------------------------|

PAWNEE COUNTY, KANSAS  
SHERIFF  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |          |
|---|----|----------|
| Balance to be Accounted for January 1, 2011 | \$ | 2,017.63 |
|---|----|----------|

RECEIPTS

|   |    |                 |
|---|----|-----------------|
| Delinquent Personal Property Tax Warrants | \$ | 28,525.80       |
| Fees and Costs                            |    | 642.50          |
| Interest                                  |    | 1,455.64        |
| Sheriff's VIN                             |    | 1,791.00        |
| KSHP VIN                                  |    | 199.00          |
| Restitution                               |    | 2,429.89        |
| Housing                                   |    | 245.00          |
| Civil Processing                          |    | 4,065.00        |
| Concealed Carry Permits                   |    | 1,105.00        |
| Sexual Predator                           |    | 440.00          |
| Phone Reimbursement                       |    | 2,203.33        |
| Reimbursements & Miscellaneous            |    | <u>1,620.87</u> |

|                |  |                  |
|----------------|--|------------------|
| Total Receipts |  | <u>44,723.03</u> |
|----------------|--|------------------|

|                                |    |           |
|--------------------------------|----|-----------|
| Receipts and Beginning Balance | \$ | 46,740.66 |
|--------------------------------|----|-----------|

DISBURSEMENTS

|                          |    |                  |
|--------------------------|----|------------------|
| To the County Treasurer: | \$ | <u>45,263.03</u> |
|--------------------------|----|------------------|

|                     |  |                  |
|---------------------|--|------------------|
| Total Disbursements |  | <u>45,263.03</u> |
|---------------------|--|------------------|

|   |    |                        |
|---|----|------------------------|
| Balance to be Accounted for December 31, 2011 | \$ | <u><u>1,477.63</u></u> |
|---|----|------------------------|

COMPOSITION OF CASH BALANCE

|              |    |                 |
|--------------|----|-----------------|
| Cash on hand | \$ | <u>1,477.63</u> |
|--------------|----|-----------------|

|   |    |                        |
|---|----|------------------------|
| Balance Accounted for December 31, 2011 | \$ | <u><u>1,477.63</u></u> |
|---|----|------------------------|



PAWNEE COUNTY, KANSAS  
COUNTY ENGINEER  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |      |
|---|----|------|
| Balance to be Accounted for January 1, 2011 | \$ | 0.00 |
|---|----|------|

RECEIPTS

|  |    |                   |
|--|----|-------------------|
| Payment for Goods & Services-Individuals | \$ | 16,024.85         |
| Payment for Goods & Services-Cities      |    | 2,587.25          |
| Payment for Goods & Services-Townships   |    | <u>146,097.62</u> |

|                |  |                   |
|----------------|--|-------------------|
| Total Receipts |  | <u>164,709.72</u> |
|----------------|--|-------------------|

|                                |    |            |
|--------------------------------|----|------------|
| Receipts and Beginning Balance | \$ | 164,709.72 |
|--------------------------------|----|------------|

DISBURSEMENTS

|                          |    |                   |
|--------------------------|----|-------------------|
| To the County Treasurer: | \$ | <u>164,709.72</u> |
|--------------------------|----|-------------------|

|                     |  |                   |
|---------------------|--|-------------------|
| Total Disbursements |  | <u>164,709.72</u> |
|---------------------|--|-------------------|

|   |    |             |
|---|----|-------------|
| Balance to be Accounted for December 31, 2011 | \$ | <u>0.00</u> |
|---|----|-------------|

COMPOSITION OF CASH BALANCE

|              |    |             |
|--------------|----|-------------|
| Cash on hand | \$ | <u>0.00</u> |
|--------------|----|-------------|

|   |    |             |
|---|----|-------------|
| Balance Accounted for December 31, 2011 | \$ | <u>0.00</u> |
|---|----|-------------|

ACCOUNTS RECEIVABLE  
CHARGES, CREDITS AND BALANCES

|                                      |    |          |
|--------------------------------------|----|----------|
| Accounts Receivable, January 1, 2011 | \$ | 7,168.85 |
|--------------------------------------|----|----------|

CHARGES

|                      |    |                  |
|----------------------|----|------------------|
| Townships            | \$ | 143,507.62       |
| Cities               |    | 2,587.25         |
| Individuals & Others |    | <u>14,906.85</u> |

|               |  |                   |
|---------------|--|-------------------|
| Total Charges |  | <u>161,001.72</u> |
|---------------|--|-------------------|

|                                     |    |            |
|-------------------------------------|----|------------|
| Total Charges and Beginning Balance | \$ | 168,170.57 |
|-------------------------------------|----|------------|

CREDITS

|                              |    |                  |
|------------------------------|----|------------------|
| Collections and Adjustments: |    |                  |
| Townships                    | \$ | 146,097.62       |
| Cities                       |    | 2,587.25         |
| Individuals & Others         |    | <u>16,024.85</u> |

|                                   |  |                   |
|-----------------------------------|--|-------------------|
| Total Collections and Adjustments |  | <u>164,709.72</u> |
|-----------------------------------|--|-------------------|

|  |    |                 |
|--|----|-----------------|
| Accounts Receivable, December 31, 2011 | \$ | <u>3,460.85</u> |
|--|----|-----------------|

PAWNEE COUNTY, KANSAS  
COUNTY ENGINEER  
Accounts Receivable  
December 31, 2011

DETAIL OF ACCOUNTS RECEIVABLE

| <u>NAME</u>                 | <u>Balance<br/>12/31/2011</u> |
|-----------------------------|-------------------------------|
| Cities:                     |                               |
| None                        | \$ 0.00                       |
| Townships:                  |                               |
| Ash Valley                  | 1,475.00                      |
| Conkling                    | (2,755.00)                    |
| Keysville                   | 522.50                        |
| Pawnee                      | 451.25                        |
| Pleasant Ridge              | 2,145.20                      |
| Walnut                      | 281.90                        |
| Individuals:                |                               |
| Allied Nationwide Insurance | <u>1,340.00</u>               |
| TOTAL                       | <u>\$ 3,460.85</u>            |

PAWNEE COUNTY, KANSAS  
NOXIOUS WEED  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |      |
|---|----|------|
| Balance to be Accounted for January 1, 2011 | \$ | 0.00 |
|---|----|------|

RECEIPTS

|                     |    |                  |
|---------------------|----|------------------|
| Received on Account | \$ | <u>72,747.69</u> |
|---------------------|----|------------------|

|                |  |                  |
|----------------|--|------------------|
| Total Receipts |  | <u>72,747.69</u> |
|----------------|--|------------------|

|                                |    |           |
|--------------------------------|----|-----------|
| Receipts and Beginning Balance | \$ | 72,747.69 |
|--------------------------------|----|-----------|

DISBURSEMENTS

|                         |    |                  |
|-------------------------|----|------------------|
| To the County Treasurer | \$ | <u>72,747.69</u> |
|-------------------------|----|------------------|

|                     |  |                  |
|---------------------|--|------------------|
| Total Disbursements |  | <u>72,747.69</u> |
|---------------------|--|------------------|

|   |    |             |
|---|----|-------------|
| Balance to be Accounted for December 31, 2011 | \$ | <u>0.00</u> |
|---|----|-------------|

COMPOSITION OF CASH BALANCE

|              |    |             |
|--------------|----|-------------|
| Cash on hand | \$ | <u>0.00</u> |
|--------------|----|-------------|

|   |    |             |
|---|----|-------------|
| Balance Accounted for December 31, 2011 | \$ | <u>0.00</u> |
|---|----|-------------|

ACCOUNTS RECEIVABLE  
CHARGES, CREDITS AND BALANCES

|                                      |    |        |
|--------------------------------------|----|--------|
| Accounts Receivable, January 1, 2011 | \$ | 554.26 |
|--------------------------------------|----|--------|

CHARGES

|                                   |    |                  |
|-----------------------------------|----|------------------|
| Application and Sale of Chemicals | \$ | <u>72,193.43</u> |
|-----------------------------------|----|------------------|

|               |  |                  |
|---------------|--|------------------|
| Total Charges |  | <u>72,193.43</u> |
|---------------|--|------------------|

|                                     |    |           |
|-------------------------------------|----|-----------|
| Total Charges and Beginning Balance | \$ | 72,747.69 |
|-------------------------------------|----|-----------|

CREDITS

|                        |    |                  |
|------------------------|----|------------------|
| Collections on Account | \$ | <u>72,747.69</u> |
|------------------------|----|------------------|

|                   |  |                  |
|-------------------|--|------------------|
| Total Collections |  | <u>72,747.69</u> |
|-------------------|--|------------------|

|  |    |             |
|--|----|-------------|
| Accounts Receivable, December 31, 2011 | \$ | <u>0.00</u> |
|--|----|-------------|

PAWNEE COUNTY, KANSAS  
NOXIOUS WEED  
Accounts Receivable  
December 31, 2011

DETAIL OF ACCOUNTS RECEIVABLE

| <u>NAME</u> | <u>Date<br/>Originated</u> | <u>Balance<br/>12/31/2011</u> |
|-------------|----------------------------|-------------------------------|
| None        |                            | \$ 0.00                       |
| TOTAL       |                            | \$ 0.00                       |

PAWNEE COUNTY, KANSAS  
NOXIOUS WEED  
PETTY CASH  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |                 |                        |
|---|----|-----------------|------------------------|
| Balance to be Accounted for January 1, 2011   |    | \$              | 1,100.00               |
| RECEIPTS                                      |    |                 |                        |
| Reimbursements                                | \$ | <u>2,594.20</u> |                        |
| Total Receipts                                |    |                 | <u>2,594.20</u>        |
| Receipts and Beginning Balance                |    | \$              | 3,694.20               |
| DISBURSEMENTS                                 |    |                 |                        |
| Reimbursable Items                            | \$ | <u>2,594.20</u> |                        |
| Total Disbursements                           |    |                 | <u>2,594.20</u>        |
| Balance to be Accounted for December 31, 2011 |    | \$              | <u><u>1,100.00</u></u> |
| COMPOSITION OF CASH BALANCE                   |    |                 |                        |
| Cash on hand                                  | \$ |                 | 100.00                 |
| First State Bank, Larned, KS (Reconciled)     |    |                 | <u>1,000.00</u>        |
| Balance Accounted for December 31, 2011       |    | \$              | <u><u>1,100.00</u></u> |

PAWNEE COUNTY, KANSAS  
SOLID WASTE  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |       |
|---|----|-------|
| Balance to be Accounted for January 1, 2011 | \$ | 50.00 |
|---|----|-------|

RECEIPTS

|           |    |                  |
|-----------|----|------------------|
| User Fees | \$ | <u>38,469.04</u> |
|-----------|----|------------------|

|                |  |                  |
|----------------|--|------------------|
| Total Receipts |  | <u>38,469.04</u> |
|----------------|--|------------------|

|                                |    |           |
|--------------------------------|----|-----------|
| Receipts and Beginning Balance | \$ | 38,519.04 |
|--------------------------------|----|-----------|

DISBURSEMENTS

|                         |    |                  |
|-------------------------|----|------------------|
| To the County Treasurer | \$ | <u>38,469.04</u> |
|-------------------------|----|------------------|

|                     |  |                  |
|---------------------|--|------------------|
| Total Disbursements |  | <u>38,469.04</u> |
|---------------------|--|------------------|

|   |    |              |
|---|----|--------------|
| Balance to be Accounted for December 31, 2011 | \$ | <u>50.00</u> |
|---|----|--------------|

COMPOSITION OF CASH BALANCE

|              |    |              |
|--------------|----|--------------|
| Cash on hand | \$ | <u>50.00</u> |
|--------------|----|--------------|

|   |    |              |
|---|----|--------------|
| Balance Accounted for December 31, 2011 | \$ | <u>50.00</u> |
|---|----|--------------|

ACCOUNTS RECEIVABLE  
CHARGES, CREDITS AND BALANCES

|                                      |    |          |
|--------------------------------------|----|----------|
| Accounts Receivable, January 1, 2011 | \$ | 1,003.00 |
|--------------------------------------|----|----------|

CHARGES

|                      |    |                  |
|----------------------|----|------------------|
| Solid Waste Disposal | \$ | <u>40,413.04</u> |
|----------------------|----|------------------|

|               |  |                  |
|---------------|--|------------------|
| Total Charges |  | <u>40,413.04</u> |
|---------------|--|------------------|

|                                     |    |           |
|-------------------------------------|----|-----------|
| Total Charges and Beginning Balance | \$ | 41,416.04 |
|-------------------------------------|----|-----------|

CREDITS

|                        |    |                  |
|------------------------|----|------------------|
| Collections on Account | \$ | <u>38,469.04</u> |
|------------------------|----|------------------|

|                   |  |                  |
|-------------------|--|------------------|
| Total Collections |  | <u>38,469.04</u> |
|-------------------|--|------------------|

|  |    |                 |
|--|----|-----------------|
| Accounts Receivable, December 31, 2011 | \$ | <u>2,947.00</u> |
|--|----|-----------------|

PAWNEE COUNTY, KANSAS  
SOLID WASTE  
Accounts Receivable  
December 31, 2011

DETAIL OF ACCOUNTS RECEIVABLE

| <u>NAME</u>                   | <u>Date<br/>Originated</u> | <u>Balance<br/>12/31/2011</u> |
|-------------------------------|----------------------------|-------------------------------|
| A&A Home Improvement          | 2008                       | \$ 280.00                     |
| City of Larned                | 2011                       | 27.00                         |
| G&G Dozer                     | 2011                       | 2,240.00                      |
| JJ&B Remodeling               | 2009                       | 200.00                        |
| Kansas Dept of Transportation | 2011                       | 10.00                         |
| Vratil Builders               | 2011                       | 140.00                        |
| Weaver Construction           | 2011                       | <u>50.00</u>                  |
| TOTAL                         |                            | <u>\$ 2,947.00</u>            |

PAWNEE COUNTY, KANSAS  
COUNTY HEALTH  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |      |
|---|----|------|
| Balance to be Accounted for January 1, 2011 | \$ | 0.00 |
|---|----|------|

RECEIPTS

|                       |    |                   |
|-----------------------|----|-------------------|
| Regional Bioterrorism | \$ | 14,670.60         |
| Family Planning       |    | 21,582.31         |
| Public Health         |    | <u>208,675.47</u> |

|                |  |                   |
|----------------|--|-------------------|
| Total Receipts |  | <u>244,928.38</u> |
|----------------|--|-------------------|

|                                |    |            |
|--------------------------------|----|------------|
| Receipts and Beginning Balance | \$ | 244,928.38 |
|--------------------------------|----|------------|

DISBURSEMENTS

|                         |    |                   |
|-------------------------|----|-------------------|
| To the County Treasurer | \$ | <u>244,928.38</u> |
|-------------------------|----|-------------------|

|                     |  |                   |
|---------------------|--|-------------------|
| Total Disbursements |  | <u>244,928.38</u> |
|---------------------|--|-------------------|

|   |    |             |
|---|----|-------------|
| Balance to be Accounted for December 31, 2011 | \$ | <u>0.00</u> |
|---|----|-------------|

COMPOSITION OF CASH BALANCE

|              |    |             |
|--------------|----|-------------|
| Cash on hand | \$ | <u>0.00</u> |
|--------------|----|-------------|

|   |    |             |
|---|----|-------------|
| Balance Accounted for December 31, 2011 | \$ | <u>0.00</u> |
|---|----|-------------|



PAWNEE COUNTY, KANSAS  
COUNTY HEALTH  
PETTY CASH  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |                 |                      |
|---|----|-----------------|----------------------|
| Balance to be Accounted for January 1, 2011   |    | \$              | 500.00               |
| RECEIPTS                                      |    |                 |                      |
| Reimbursements                                | \$ | <u>1,517.41</u> |                      |
| Total Receipts                                |    |                 | <u>1,517.41</u>      |
| Receipts and Beginning Balance                |    | \$              | 2,017.41             |
| DISBURSEMENTS                                 |    |                 |                      |
| Reimbursable Items                            | \$ | <u>1,517.41</u> |                      |
| Total Disbursements                           |    |                 | <u>1,517.41</u>      |
| Balance to be Accounted for December 31, 2011 |    | \$              | <u><u>500.00</u></u> |
| COMPOSITION OF CASH BALANCE                   |    |                 |                      |
| Cash on hand                                  |    | \$              | 200.00               |
| First State Bank, Larned, KS (Reconciled)     |    |                 | <u>300.00</u>        |
| Balance Accounted for December 31, 2011       |    | \$              | <u><u>500.00</u></u> |

PAWNEE COUNTY, KANSAS  
APPRAISER  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |                     |
|---|----|---------------------|
| Balance to be Accounted for January 1, 2011   | \$ | 150.00              |
| RECEIPTS                                      |    |                     |
| Copies & Miscellaneous                        | \$ | <u>6,065.95</u>     |
| Total Receipts                                |    | <u>6,065.95</u>     |
| Receipts and Beginning Balance                | \$ | 6,215.95            |
| DISBURSEMENTS                                 |    |                     |
| To the County Treasurer                       | \$ | <u>6,165.95</u>     |
| Total Disbursements                           |    | <u>6,165.95</u>     |
| Balance to be Accounted for December 31, 2011 | \$ | <u><u>50.00</u></u> |
| COMPOSITION OF CASH BALANCE                   |    |                     |
| Cash on hand                                  | \$ | <u>50.00</u>        |
| Balance Accounted for December 31, 2011       | \$ | <u><u>50.00</u></u> |

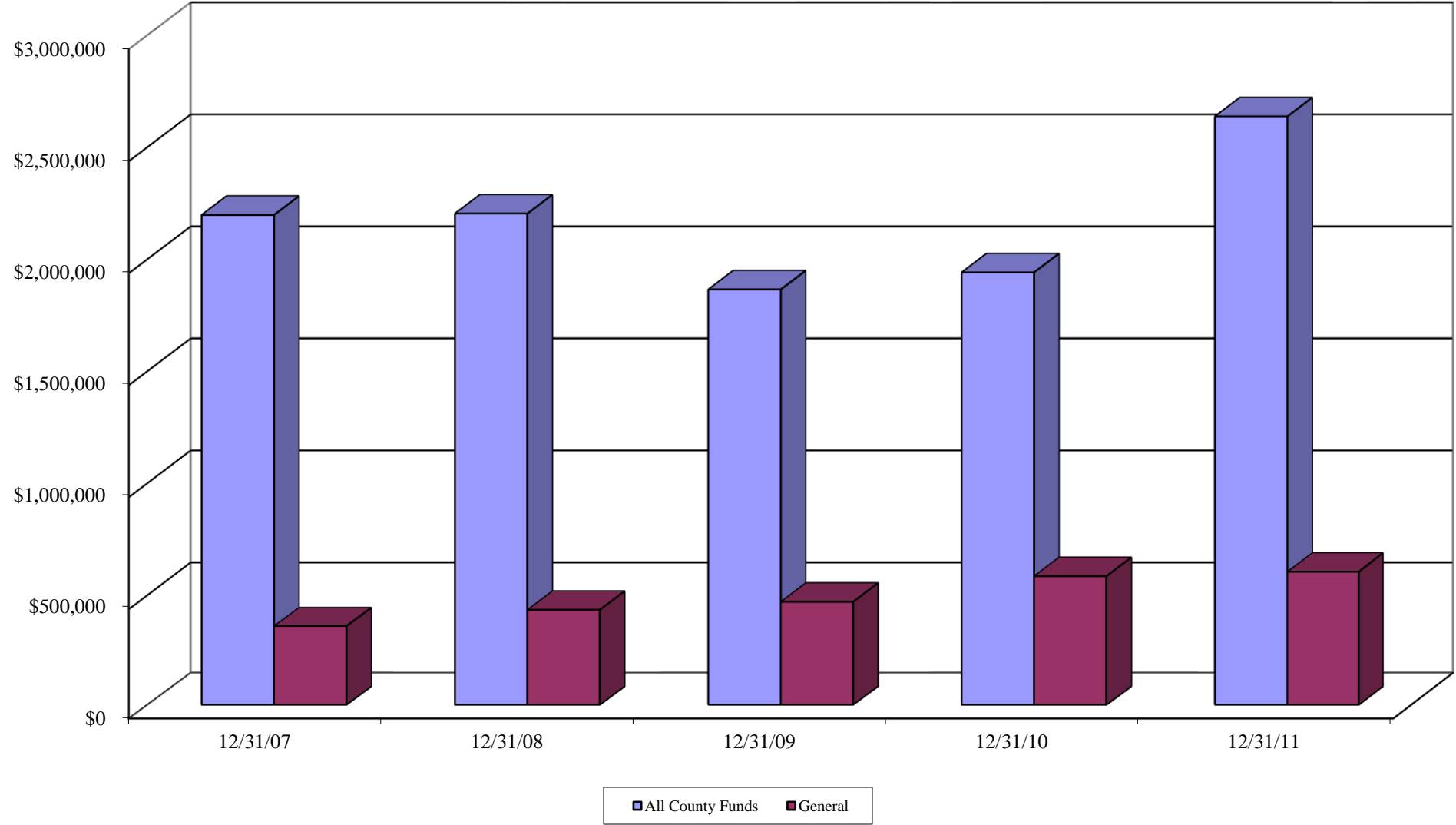
PAWNEE COUNTY, KANSAS  
COUNTY ATTORNEY  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |                    |
|---|----|--------------------|
| Balance to be Accounted for January 1, 2011   | \$ | 0.00               |
| <b>RECEIPTS</b>                               |    |                    |
| Diversion Fees                                | \$ | <u>19,695.20</u>   |
| Total Receipts                                |    | <u>19,695.20</u>   |
| Receipts and Beginning Balance                | \$ | 19,695.20          |
| <b>DISBURSEMENTS</b>                          |    |                    |
| To the County Treasurer                       | \$ | <u>19,695.20</u>   |
| Total Disbursements                           |    | <u>19,695.20</u>   |
| Balance to be Accounted for December 31, 2011 | \$ | <u><u>0.00</u></u> |
| <b>COMPOSITION OF CASH BALANCE</b>            |    |                    |
| Cash on hand                                  | \$ | <u>0.00</u>        |
| Balance Accounted for December 31, 2011       | \$ | <u><u>0.00</u></u> |

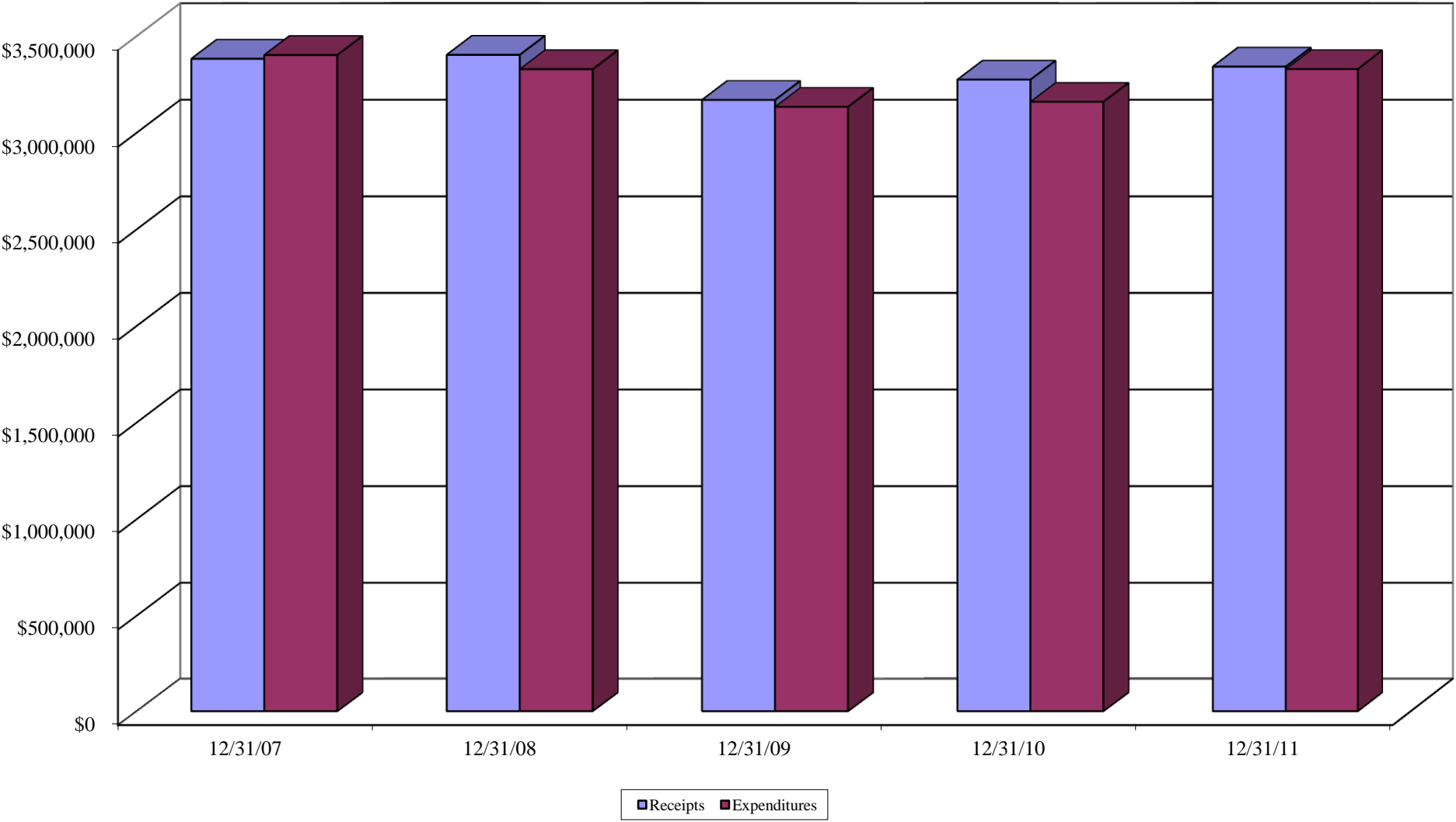
PAWNEE COUNTY, KANSAS  
COMMUNITY CORRECTIONS/JUVENILE SERVICES  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended December 31, 2011

|   |    |             |                    |
|---|----|-------------|--------------------|
| Balance to be Accounted for January 1, 2011   |    | \$          | 10.10              |
| RECEIPTS                                      |    |             |                    |
| Client Reimbursements                         | \$ | <u>0.00</u> |                    |
| Total Receipts                                |    |             | <u>0.00</u>        |
| Receipts and Beginning Balance                |    | \$          | 10.10              |
| DISBURSEMENTS                                 |    |             |                    |
| To the County Treasurer                       | \$ | 5.10        |                    |
| Bank Fees                                     |    | <u>5.00</u> |                    |
| Total Disbursements                           |    |             | <u>10.10</u>       |
| Balance to be Accounted for December 31, 2011 |    | \$          | <u><u>0.00</u></u> |
| COMPOSITION OF CASH BALANCE                   |    |             |                    |
| Farmers Bank & Trust, Larned, KS (Reconciled) |    | \$          | <u>0.00</u>        |
| Balance Accounted for December 31, 2011       |    | \$          | <u><u>0.00</u></u> |

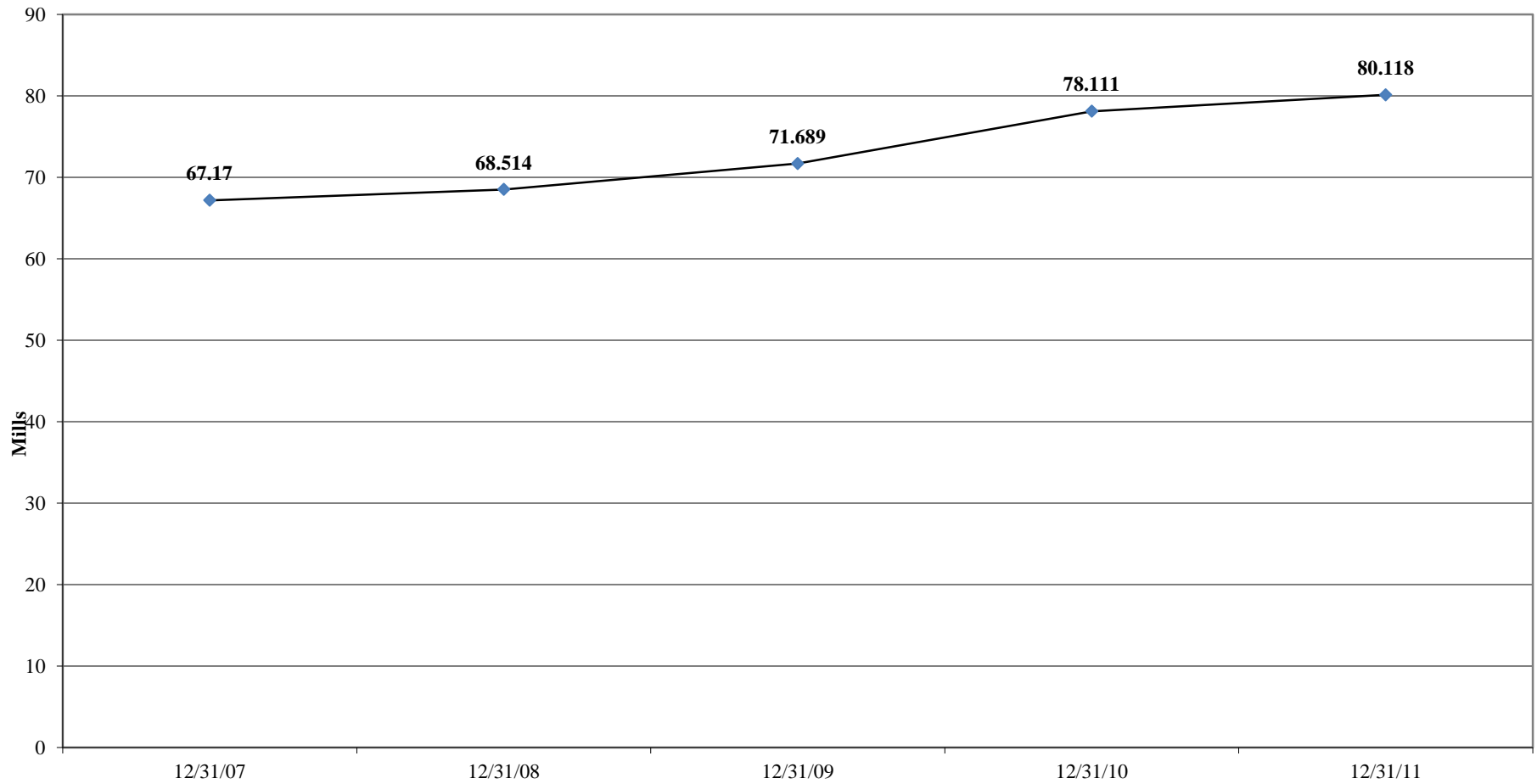
**Pawnee County  
Unencumbered Cash Balance**



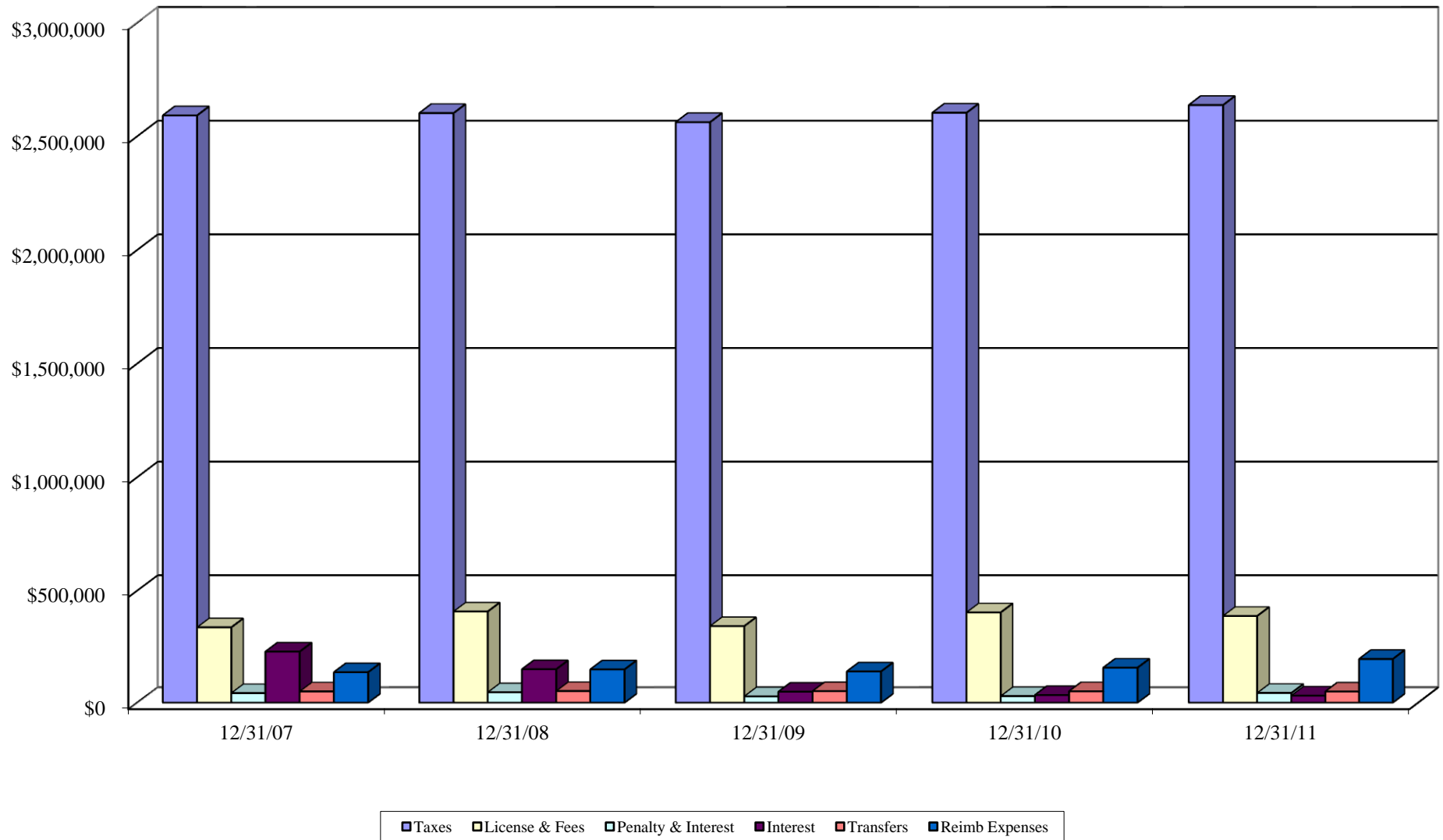
**Pawnee County  
General Fund  
Receipts vs Expenditures**



## Pawnee County Mill Rates

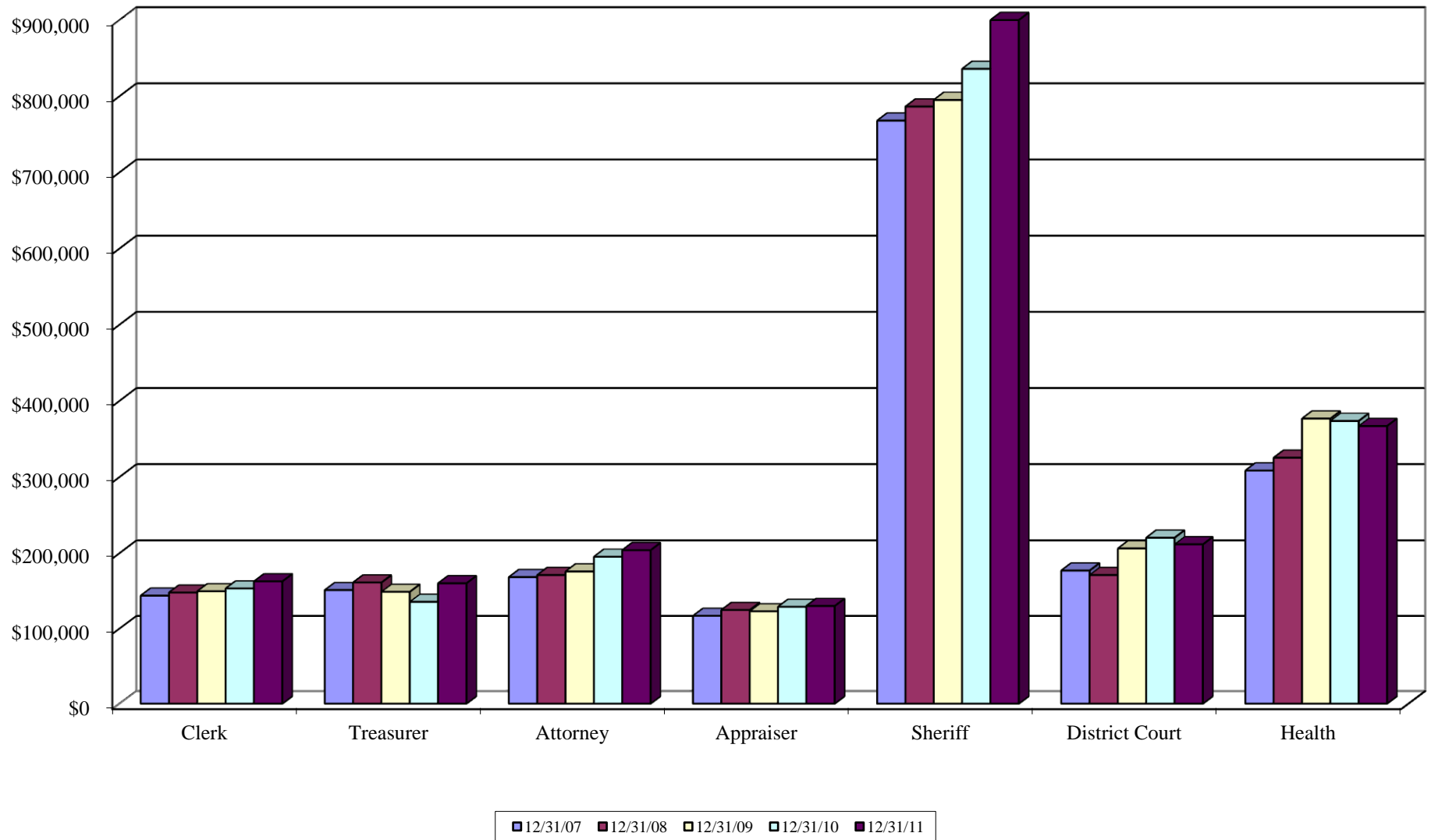


## Pawnee County General Fund Revenues

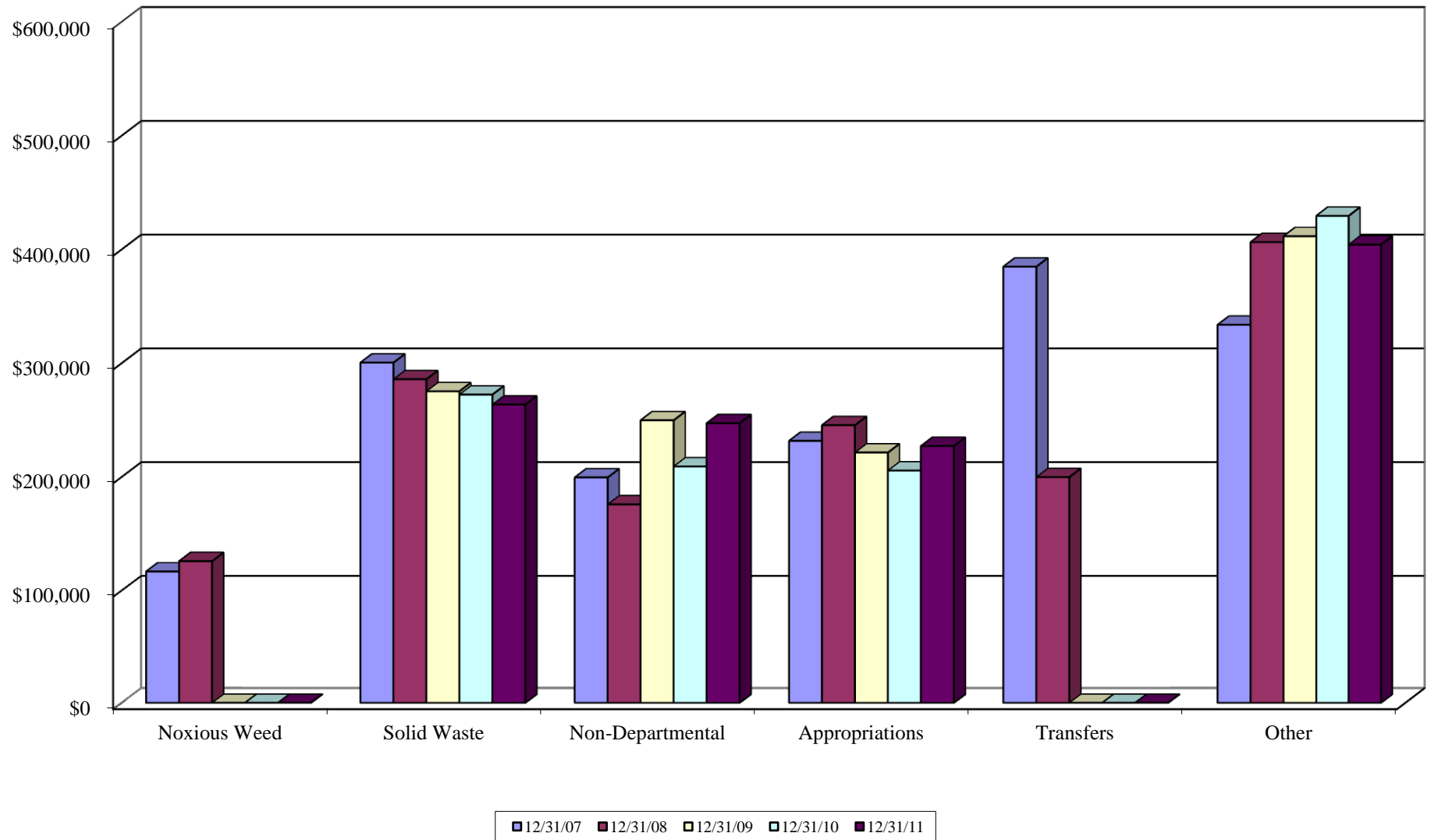




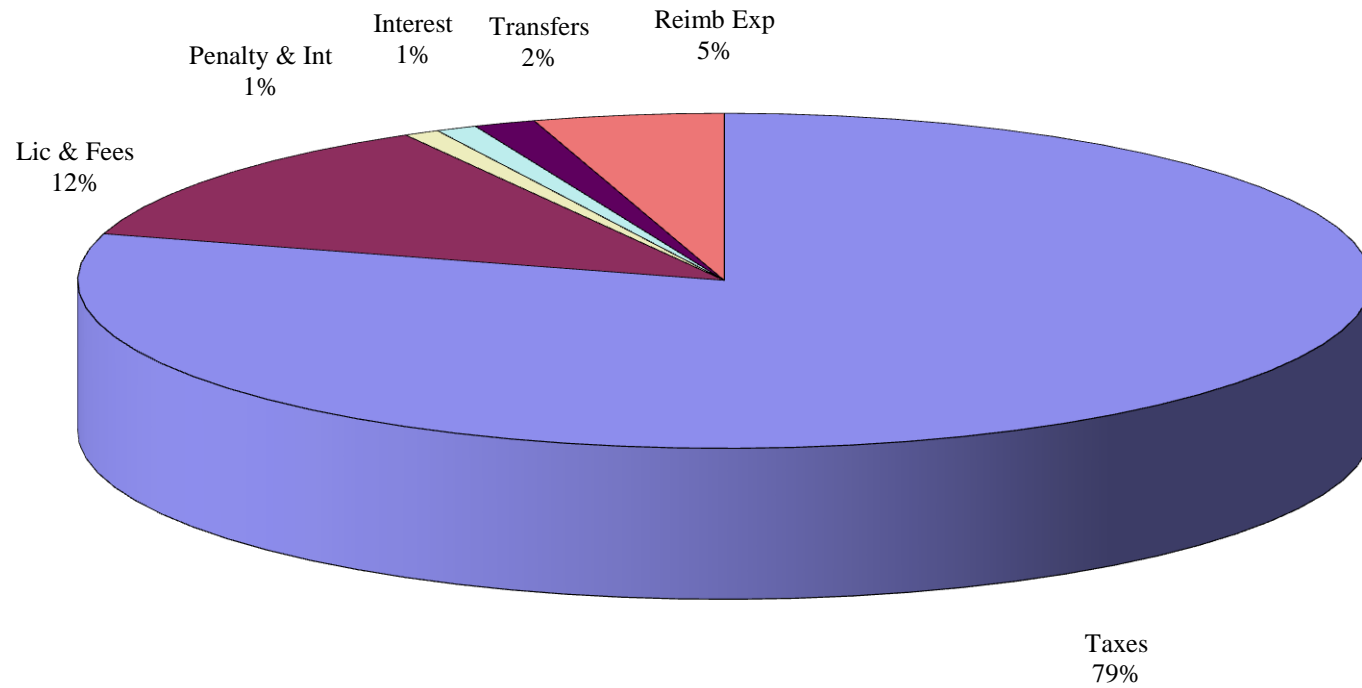
## Pawnee County General Fund Expenditures



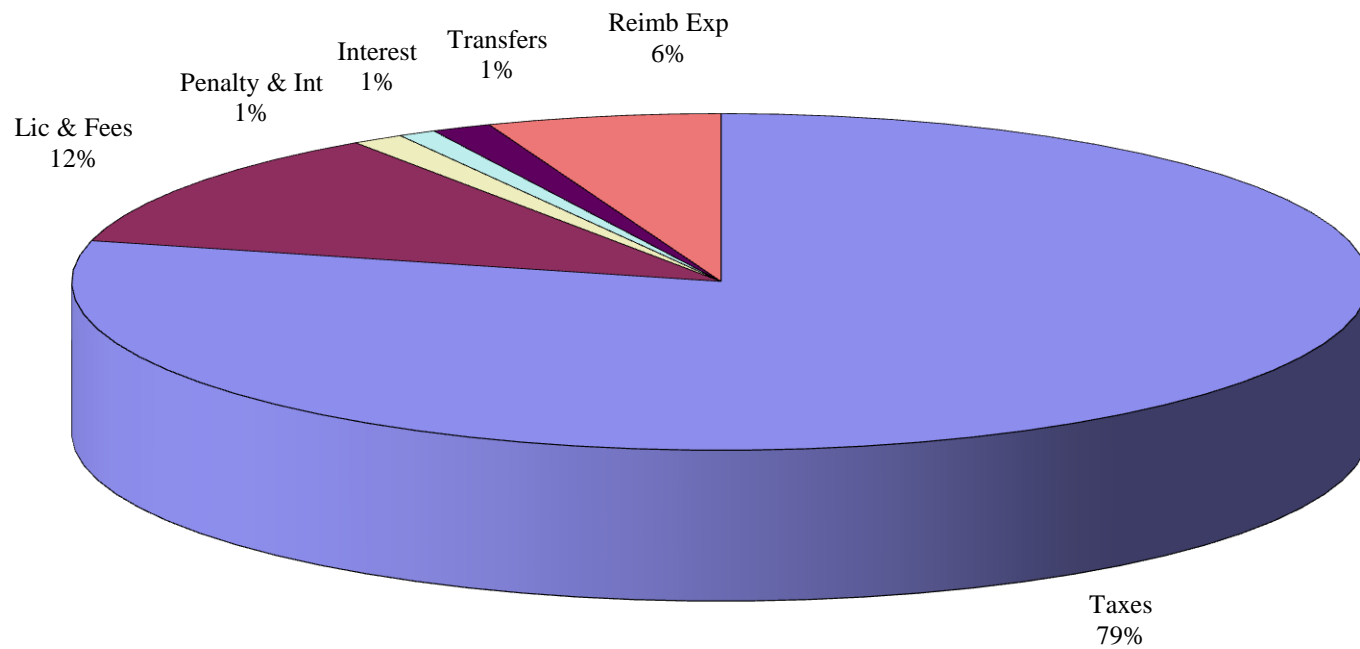
## Pawnee County General Fund Expenditures



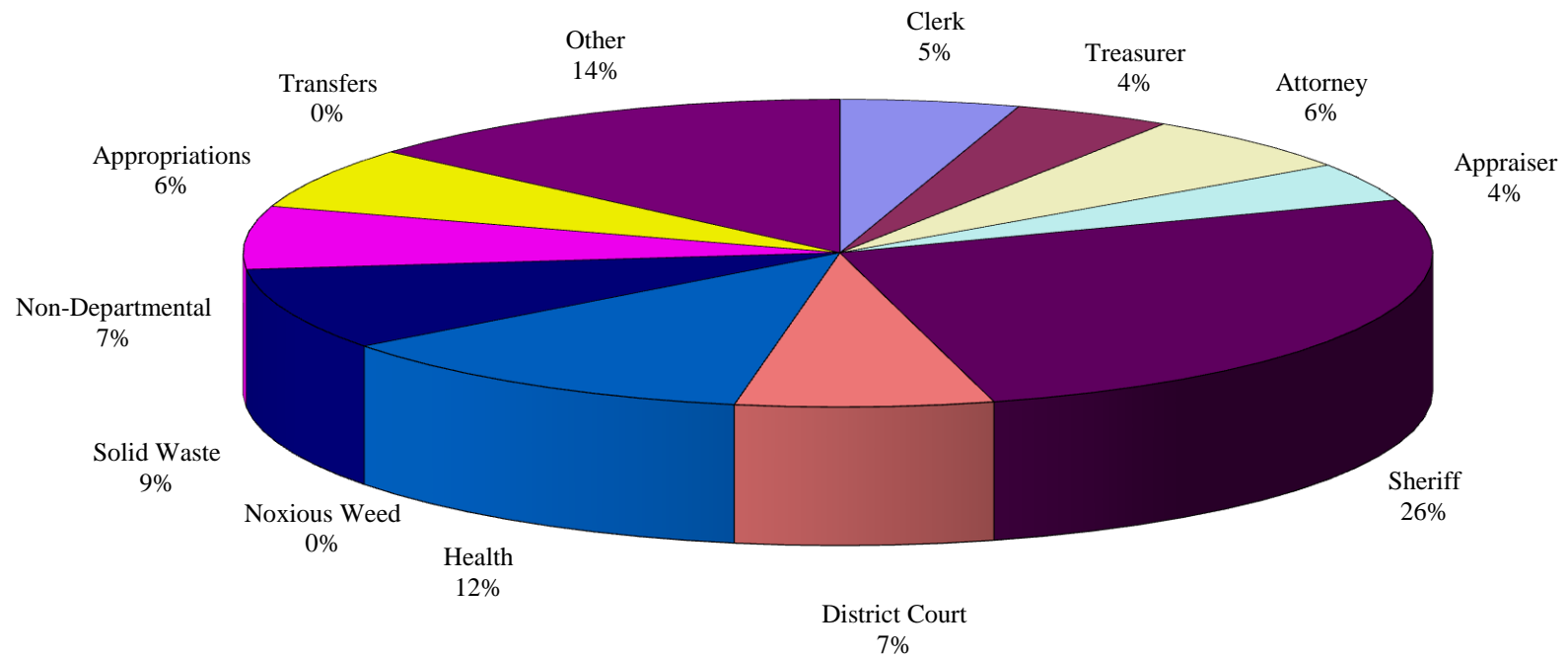
**Pawnee County  
General Fund Revenues  
12/31/2010**



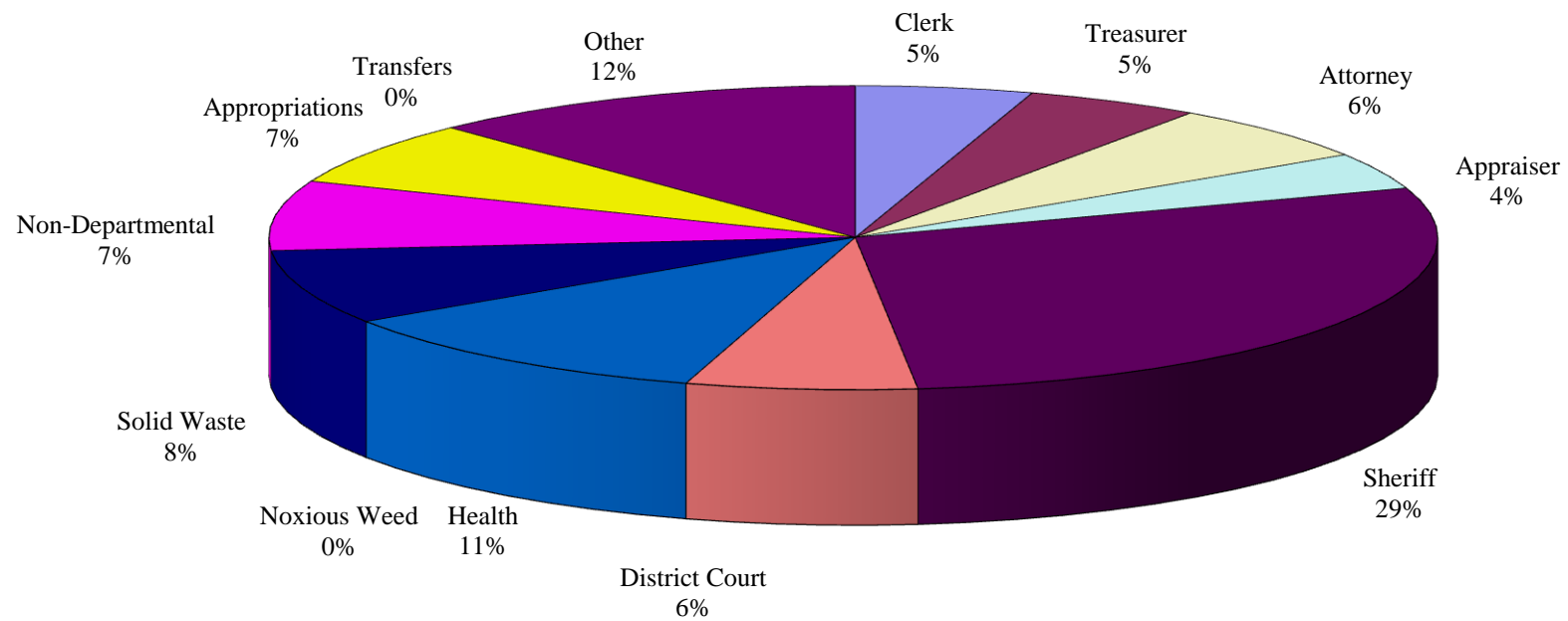
**Pawnee County  
General Fund Revenues  
12/31/2011**



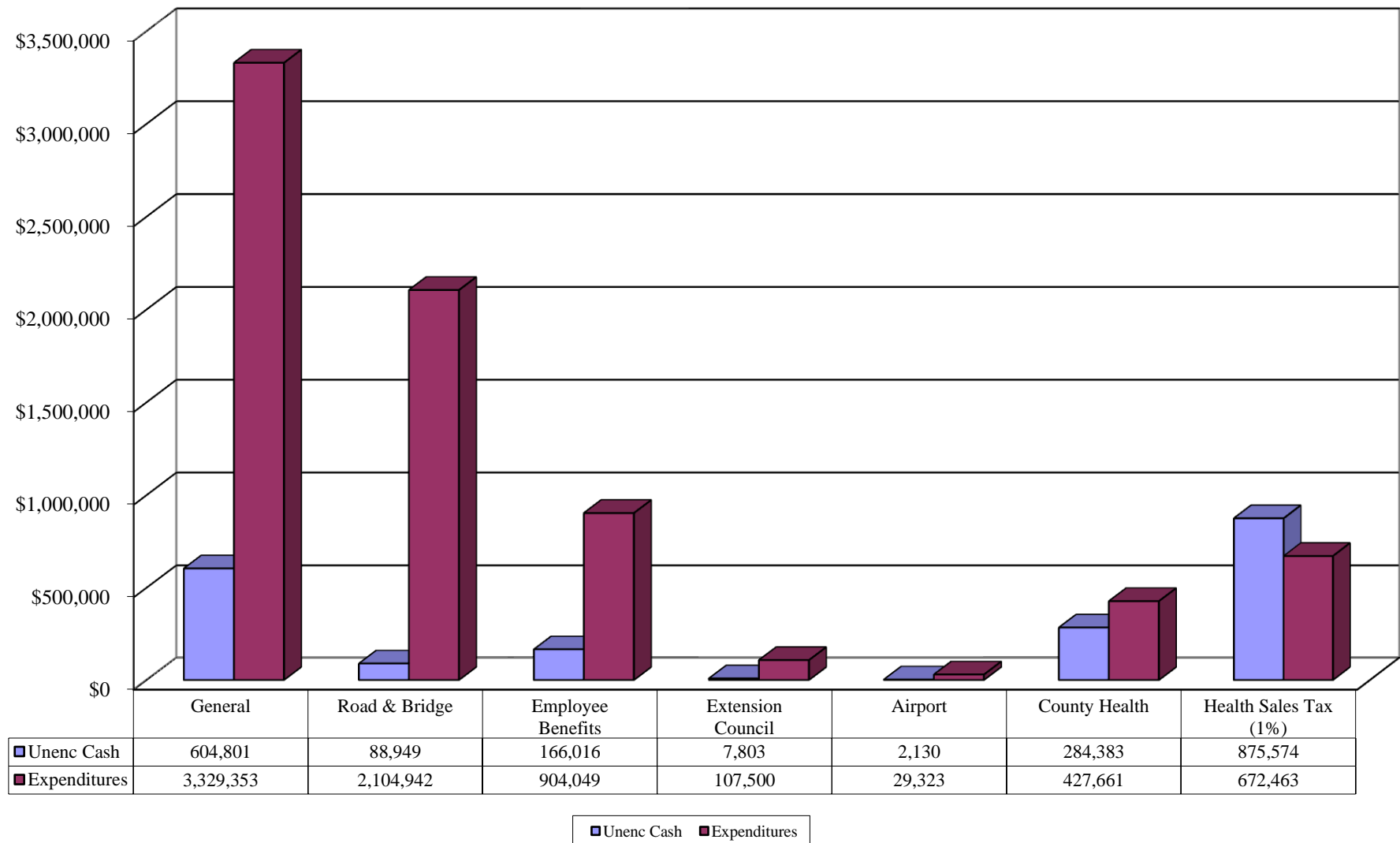
**Pawnee County  
General Fund Expenditures  
12/31/2010**



**Pawnee County  
General Fund Expenditures  
12/31/2011**



## Pawnee County Ending Unencumbered Cash Compared to Expenditures Selected Funds



# **Pawnee County** **Ending Unencumbered Cash Compared to Expenditures** **Selected Funds**

